United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended

31 December 1993 and

Report of the Board of Auditors

General Assembly
Official Records • Forty-ninth Session
Supplement No.5E (A/49/5/Add.5)

A/49/5/Add.5

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LETTERS OF TRANSMITTAL

23 March 1994

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my office, I have the honour to submit the accounts for the year 1993, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sadako Ogata

The Chairman of the Board of Auditors
United Nations
New York, N.Y.

30 June 1994

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1993, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of
Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. In accordance with paragraph 22 of the statute of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period 1 January 1993 to 31 December 1993. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plans and performs the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit included a general review of financial systems and internal controls; and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements. It did not involve a detailed review of all aspects of budgetary and financial systems and the results cannot be regarded as a comprehensive statement on them.

3. The audit was carried out in the headquarters of the UNHCR at Geneva and in its regional offices at Addis Ababa and Buenos Aires, branch office at Nairobi and Office of the Chargé de Mission in Hong Kong.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of the UNHCR.

5. The Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped in maintaining an ongoing dialogue with the Administration on audit issues.

6. A summary of main findings and recommendations is reported in paragraphs 9 to 29. The detailed findings of the audit are reported in paragraphs 30 to 111.

7. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in this report were communicated to the UNHCR. The UNHCR has confirmed the facts on which the Board's observations and conclusions are based and provided explanations and answers to the Board's queries. The report is divided in two parts covering the audit of financial statements and management issues, respectively.

Follow-up of actions taken on previous audit recommendations

8. The Board has reviewed the measures taken to implement the previous audit recommendations made in its report for the year 1992. 1/ The Administration has implemented or initiated action to implement the recommendations. Detailed actions taken and the comments of the Board are outlined in the annex to this report.

Summary of recommendations

9. The Board recommends that the following actions, presented in order of priority, should be taken:

Programme management

(a) In addition to providing guidelines and better tools for registration of refugees, conditions conducive to organizing the registration should be created in concert with the host Governments and main implementing partners in order to ensure the delivery of benefits to genuine refugees, thereby avoiding wastage and leakage of resources (see paras. 50 and 51);

(b) Steps should be taken to contain within a reasonable limit both the direct and indirect staff costs and the administrative expenditures relating to UNHCR programmes. In particular, a set of norms should be established to regulate the overhead costs of implementing partners (see paras. 58-60);

(c) Greater emphasis should be laid on imparting necessary training to the implementing agencies and on undertaking effective physical and financial monitoring visits to, and evaluation of projects by, UNHCR field offices, in order to overcome the deficiencies in project implementation (see paras. 67 and 68);

(d) In order to ensure prompt signing of project agreements and smooth implementation of projects, there should be a greater involvement of implementing partners in project formulation (see paras. 54 and 55);

(e) The propriety of the peculiar arrangement with an implementing partner for staff and equipment support for the field office in Hong Kong, should be examined in the context of the need for control over staffing and acquisition of non-expendable items, and a more effective and transparent alternative adopted. This examination should also cover such arrangements elsewhere (see paras. 74 and 75);

(f) Appropriate language versions of important manuals and guides should be available in the various regions where UNHCR operates (see para. 68);

Personnel management

(g) In future, engagement of personnel for regular work of UNHCR should be limited to the authorized level of posts and effective staffing control should be exercised. The proposed comprehensive recruitment plan should be established without further delay (see paras. 101 and 102);

1/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 5E (A/48/5/Add.5), sect. I.

(h) The Training Section of the UNHCR headquarters should be qualitatively strengthened to effectively plan, implement and evaluate the training programme consistent with the changing needs, and adequate resources should be made available for the programme (see para. 106);

Procurement

(i) Measures should be taken early to enable timely and cost-effective procurement of goods and services, including preparation of annual purchasing plans, decentralization of procurement as far as possible, standardization of prices at least in the short run, greater use of late delivery penalty provision in purchase orders and effective monitoring of procurement made by implementing partners (see paras. 76-88);

Insurance

(j) The proposed review of insurance arrangements should cover, inter alia, the condition governing the profit sharing commission, the system of filing declarations of goods in transit for insurance and the possibility of further reduction in the premiums paid (see paras. 91, 93, 96 and 97);

Cash management

(k) Measures to ensure the best return on investments and cash resources, including qualitatively strengthening the Treasury Section, should be expeditiously taken (see para. 45);

Budgetary control

(l) Apart from reviewing the procedures on obligation of funds and the project spending process, the project budgeting techniques and procedures should be refined so that the budget could become a more effective tool for expenditure control (see para. 37).

Summary of main findings

Budgetary control

10. The past trend in cancellation of unliquidated obligations and the extraordinary increase in the unobligated balance as at the end of 31 December 1993 clearly indicated that there was considerable over-budgeting (see paras. 36 and 37).

Write-off of losses

11. During the year 1993, losses of non-expendable property items valued at $3,316,630 were established for write-off action (see paras. 40 and 41).

Cash management

12. There is scope for increase in investment of cash balances and in earnings from investments (see paras. 43-45).

Programme management

13. In various refugee camps, the population of refugees was not correctly assessed owing to a variety of reasons, including law and order problems. As a result, UNHCR was spending more than what was needed (see paras. 46-51).

14. The delay in signing project agreements with implementing partners persists. In one country, the delay was on account of the differences between UNHCR and the main implementing partner, in regard to project formulation. In another country as there was no clear understanding of the UNHCR's commitment to meet the costs of the project, no agreement has been signed since 1988 (see paras. 52-55).

15. In the absence of any norms to regulate the project overheads of implementing partners, unjustified variations in the overheads persist. The programme support and administrative costs of some of the UNHCR field offices are also high (see paras. 56-59).

16. The deficiencies in the financial control of projects implemented through various agencies, persist. There was also shortfall in achievement of planned levels of assistance. The financial and physical monitoring, and evaluation are not effective enough (see paras. 61-68).

17. The social workers engaged on UNHCR Projects in the South Latin American region are unable to use the relevant handbook in the absence of its Spanish version (see para. 69).

18. In Hong Kong, there is an unusual arrangement of obtaining staff and equipment support for the UNHCR field office under a project agreement, thereby vitiating staffing and budgetary control and violating the normal regulations and procedures (see paras. 70-74).

Procurement

19. UNHCR and most of its field offices do not have an annual purchase plan to regulate the procurement function in a cost-effective and timely manner (see paras. 76-78).

20. A sample check revealed widespread delays in vendor deliveries and there was no effective deterrent against delayed deliveries (see paras. 79-81).

21. When there was standardization of suppliers and equipment which was available from more than one source, there was no agreement on price, thereby incurring the risk of the purchases not being cost-effective (see paras. 82 and 83).

22. There was no system of ensuring that the implementing partners complied with the UNHCR procurement procedures, including competitive bidding (see para. 84).

23. There was no evidence of any detailed assessment of the relative advantages of local and international procurement. The regional procurement arrangement in Nairobi was not effective (see paras. 85-88).

Insurance

24. There was apprehension that the limited coverage of insurance of goods in transit might not justify the cost. The correctness of the profit-sharing commission received by UNHCR was not susceptible to verification and the condition governing the commission was such that it tended to perpetuate the present insurance arrangement. There was the possibility that the goods were over-insured (see paras. 89-98).

Personnel management

25. Fourteen staff members recruited for a project were working in a field office, thereby vitiating staffing control (see. paras 99-101).

26. UNHCR does not have as yet a comprehensive recruitment plan (see para. 102).

27. Not all field offices have a training plan. The resources for training are inadequate considering the need. The monitoring of the training programme by UNHCR headquarters is not effective (see paras. 103-106).

28. There was unusual delay in a refund of money by a staff member until the Board pointed out the amounts outstanding and still recovery is not complete (see para. 107).

EDP systems

29. The software being used as the Financial Management Information System is deficient to the extent that it does not help to record the obligations incurred. Also, due to the absence of a LAN version, a large number of stand-alone computers had to be purchased at extra cost (see paras. 108-110).

Part I: Financial statements

United Nations systems accounting standards

30. In paragraph 2 of resolution 48/216 C of 23 December 1993, the General Assembly took note of the United Nations systems accounting standards contained in the annex to the report of the Secretary-General 2/ and requested the Secretary-General and the executive heads of the United Nations organizations to take those standards into account in the preparation of their financial statements for the period ending 31 December 1993. The organization has stated that the financial statements and schedules conform with the accounting standards.

31. In accordance with the accounting standards, separate disclosure should be made of any cash, including cash in hand, current and call accounts and term deposits with banks held in non-convertible currencies. This requirement has been overlooked. The Administration promised to make the necessary changes in the computer system in order to be in a position to retrieve this information and report it at the end of the year, in the future.

32. The Administration informed the Board that there were no prior period items having a material effect on the financial statements, nor were there any

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2/ A/48/530.

important contingent gains or losses, or events occurring after the end of the financial period, to be disclosed in conformity with the accounting standards. However, according to a footnote given in schedule 3, there is a claim for the cumulative expenditure of $111.46 million (net of reimbursement by UNHCR) incurred by the Government of Hong Kong as at 31 December 1993, to meet the costs of care, maintenance and social services required by asylum seekers. This is in pursuance of a Statement of Understanding reached in 1988 between UNHCR and the Hong Kong Government under which UNHCR indicated its commitment to meet the costs as provided in project agreements and subject to availability of funds. In reply to an observation of the Board, the Administration asserted that there was no legal liability on the part of UNHCR regarding the cumulative expenditure incurred by the Government of Hong Kong and that after consultations with a number of Governments, the note was included as an explanatory note and as a one-time action. The Board has taken note of this assertion while forming its opinion on the financial statements.

Liquidity position

33. In paragraph 21 of resolution 47/211 of 23 December 1992, the General Assembly requested the Secretary-General and the executive heads of United Nations organizations to ensure that future presentations of liquidity positions are made in the context of the common accounting standards. The liquidity position as at 31 December 1993 for the voluntary funds administered by UNHCR is set out in schedule 10.

34. The current assets of $817.5 million exceeded current liabilities of $478.7 million by $338.8 million. Forty-two per cent of the current assets was in short-term investments totalling $340.4 million which could be used to settle 72 per cent of the current liabilities.

35. Included in the total current assets are accounts receivable amounting to $449.9 million. Of these, $437.9 million or 98 per cent represents unpaid pledges. These outstanding pledges increased by $104.1 million from $333.8 million as at 31 December 1992. In regard to current liabilities there was a significant increase in the outstanding obligations for projects, by $69.8 million from $401.99 million as at December 1992.

Budgetary control

Over-budgeting of annual programme

36. The appropriation as per schedule 3 represents the requirements as approved by the Executive Committee to implement UNHCR general programmes. The difference between the appropriation and the final obligation is the unobligated appropriation and represents overestimates of requirements. The Board noted that there was an unobligated balance of $20.8 million under the annual programme as at 31 December 1993. This was the highest balance recorded in recent years; the corresponding figure as at 31 December 1992 was $3.5 million. The past trend in cancellation of unliquidated obligations and the present increase in the unobligated balance clearly indicate that there is considerable over-budgeting. The following table illustrates this:

(In millions of US dollars)

Year	Executive Committee appropriations	Payments/ deliveries	Unliquidated obligations	Total (3) + (4)	Unobligated balance (2)-(5)	Prior years obligations cancelled
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1992	366.5	302.3	60.7	363.0	3.5	27.0
1993	388.2	309.3	58.1	367.4	20.8	29.5

37. The Administration stated that the unobligated balance may be due to a variety of factors such as reduced case-load, delays in implementation and changes in planned activities. However, the Board's review of project budgeting and financial control in the field offices revealed that the exercise needed refinement and strengthening. The Administration conceded that budgetary control should be strengthened and informed that it intended to review the procedures on obligation of funds and the project spending process. The Board recommends that, additionally, the project budgeting techniques and procedures should also be reviewed and refined so that the budget could become an effective tool for expenditure control. The review should also cover special programmes.

Liabilities

Amount payable to United Nations Development Programme

38. The amount due to UNDP as per Statement I was $65,000 as at 31 December 1993. The Board, however, noted from the current accounts statement (CAS) summary of UNDP that the balance receivable from UNHCR was $608,540. The Administration clarified that the recording of IOVs by UNDP in their CAS did not necessarily mean acceptance of these charges on the part of UNHCR as its liability and that these needed verification and acceptance. The Board noted that when UNDP CAS was received, all transactions reflected therein are recorded in UNHCR/UNDP Reconciliation Account. The Board, however, suggests that a suitable note may be made to the financial statements in future to explain the position.

Write-off of losses of cash, receivables and property

39. In accordance with UNHCR financial rule 10.6, the Board was informed that cash and receivables amounting to $63,361 were written off during the year 1993.

40. Losses of non-expendable property items valued at $3,316.630 were established in 1993 for write-off action. These property items were lost through the following circumstances as reported to the Property Survey Board by various field offices:

	(United States dollars)
Civil disturbances	2 697 998
Armed robbery	147 061
Ordinary theft	394 450
Fire	200
Weak internal controls:	
Lost by staff members	12 738
Missing	64 183
Total	3 316 630

41. The Board noted that only $15,691 was recovered from the insurance company and that the possibility of submitting insurance claims for $69,264 was to be examined. Further, $3,242 is to be refunded by staff members and $20,000 was to be claimed from others.

Ex gratia payments

42. One ex gratia payment of $28,112 was made in 1993, on humanitarian grounds, due to serious illness of a staff member who had resigned. The amount represented the balance of the staff member's sick leave entitlements. The Board of Auditors was provided with details of this payment and the Board ascertained that this was in accordance with UNHCR financial rule 10.5.

Part II: Management issues

Cash management

Short-term investments

43. Deposits are stated to be spread over a number of banks in order to avoid an over-concentration of investments in a few institutions. There is scope for increasing the interest earnings. The Board was informed that the investment policies and procedures laid down in 1990 were under review to make the necessary adjustments to the increased volume of investments. The Board recommended and the Administration agreed that in order to maximize the interest earnings consistent with the safety of investments, maximum levels of investment with various banks be fixed depending on the banks' rating.

44. The Board further noticed that considerable cash balances were held in non-interest-bearing current accounts in various banks around the world. The Board felt that it should be possible to earn some interest on such surplus balances either by negotiating a suitable arrangement with such banks or investing in short-term deposits elsewhere. The Administration had an arrangement with one bank to transfer all amounts in excess of a specified limit to an interest-bearing account with another bank at the beginning of every month. The Board suggested a similar arrangement in respect of the remaining

non-interest-bearing current accounts. The Administration agreed to establish limits for maximum cash balances in major current accounts and to study whether they could be kept unchanged for reasonable periods of time.

45. Strongly endorsing the Board's observations that UNHCR should ensure the best return on its money, the Administration stated that a number of activities would be undertaken by the Treasury Section during the coming year. These would include a general review of investment policies and procedures, more effective monitoring of cash requirements and improved management of bank accounts. The timing of these activities would very much depend on the availability of additional and more professional resources within the Treasury Section. The Board welcomes this initiative and urges that action may be taken accordingly, as soon as possible.

Programme management

Assessment of refugee population

46. In accordance with the UNHCR manual, the planning exercise for post-emergency and repatriation programmes should include a detailed "needs and resources" assessment based on, among other things, collection of reasonably accurate demographic data. The Board found in an interim review of 15 projects/sub-projects of 1992 and 1993 Kenya programmes that this assessment was not carried out for any of the projects. Attempts at demographic data collection were stated to have "met with violent resistance from refugees, or deliberate sabotage by inflated figures and inaccurate information". Even head-counts and registration of refugees in camps were also reported to have failed, until April/May 1993.

47. In a report for April 1993 one of the implementing partners, CARE International, had mentioned that a census effort in a refugee camp in Kenya failed due to refugee resistance and a great threat of violence (by the refugees and parties interested in keeping feeding figures high). It was further mentioned that although it was generally agreed by UNHCR that the actual population figure was closer to 50,000 if not less, the feeding population was 80,000. No action was taken on this report in the UNHCR headquarters. The Board felt and the Administration agreed that in view of the overestimation of refugee population which had serious financial consequences, some follow-up action should have been initiated.

48. In another refugee camp in Kenya there was no reliable population figure mutually acceptable to the UNHCR and the Government of Kenya. The UNHCR branch office considered the planning figure of 5,000 to be an overestimate. A head-count in September 1993 gave the figure at 2,000 persons. Thus, nearly three fifths of the direct expenditure for the refugees in this camp appeared unjustified.

49. The problem was not confined to Kenya alone. The Board noticed it in Ethiopia also. In respect of a major care and maintenance project of 1993 the refugee population was taken as 385,000 which was subsequently altered to 300,000. However, in the progress report for the period up to June 1993 submitted by the implementing partner, Administration for Refugee Affairs (ARA), a total of 632,975 refugees holding ration cards was reported. In spite of spontaneous repatriation of refugees back to Somalia in earlier years, there was no reduction in the card-holding population, pointing to the possibility of benefits being shared by others. The actual refugee population was estimated to

be in the region of 200,000. According to the UNHCR regional office there were several factors which discouraged proper registration of the refugees, including threatened violence. However, ARA maintained that "re-registration can be and should be done". The Board urged that steps should be taken on a priority basis for the correct assessment of the refugee population so that the programme could benefit only the target group and that there may be no wastage or leakage of resources. The Administration informed that UNHCR was discussing with the Government steps to revalidate ration cards, which were expected to better ensure the delivery of benefits to genuine refugees.

50. The Board is of the view that maintenance of reliable data on refugees is the primary responsibility of the UNHCR and a way has to be found to discharge that responsibility effectively. Also, without reliable data UNHCR cannot provide the required assurance that funds entrusted to it are being effectively utilized. Accordingly, the Board suggested that UNHCR should, with the help of the host Government, create conditions conducive to organizing demographic data collection in refugee camps, without which no activity can be reliably planned and funded.

51. As the problem seemed to be widespread, the Board suggested that suitable instructions should be issued to all the field offices to ensure a reasonably correct assessment of refugee population. In response, the Administration informed that draft registration guidelines and a registration kit have been developed and tested in various places and that the package was expected to be finalized in the first half of 1994. Further, a streamlined field-based registration system to provide needed computer support to the refugee registration exercise was being developed and would be deployed as a part of the emergency preparedness and response registration kit. The Board recommends that in addition to providing guidelines and better tools for refugee registration, conditions conducive to organizing the census have to be created in concert with the host Governments and main implementing partners.

Delay in signing of agreements

52. The project agreements signed between UNHCR and implementing partners constitute the legal instrument for commencing implementation of projects. The Board found that delays in the signing of agreements was an endemic feature. In a large number of cases funds had been released and the implementation taken up even though the related agreements had not been signed. Admittedly, there was the risk of loss of control when implementation proceeded without a firmly agreed project description and budget.

53. The delays were attributed in some cases to the late receipt of Letters of Instructions (LOI) from UNHCR headquarters. In Ethiopia, since almost all the sub-agreements were tripartite, the time taken by the main implementing partner, ARA, further delayed the signing of the agreements. However, ARA felt that the delays were mainly due to difference in perception regarding project formulation.

54. The Board recommended that the difference in perceptions between UNHCR and implementing partners should be resolved early by advancing the project formulation exercise and the delays in signing project agreements minimized. In response, the Administration informed that the programme cycle has been modified and that one of the major improvements is the earlier issuance of implementing instruments, which in turn will allow for an earlier signature of project agreements. In addition, activities were stated to be under way to improve the relationship between UNHCR and its implementing partners.

55. In Hong Kong, since 1988 no agreement has been signed with the major implementing partner, the Hong Kong Government. Only a Letter of Intent was being exchanged every year, without any project details and firm budget. As indicated by the Board earlier in paragraph 32 of this report, there is no clear understanding of UNHCR's commitment to meet the costs incurred by the Hong Kong Government. The continuation of this uncertainty is not desirable.

Project support costs

56. The Board's review of care and maintenance project budgets in the UNHCR regional office at Buenos Aires revealed variations in the agency operational support costs for projects implemented in various countries of the region. These were 14.4 per cent in Uruguay, 21.0 per cent in Bolivia and 19.4 per cent in Peru. Although in principle, the implementing partners are expected to cover their overhead costs, there was no indication of any such contribution in the project budgets.

57. In Hong Kong, the per capita staff costs of seven implementing partners of care and maintenance project varied from HK$ 85,932 to HK$ 164,853 during 1993. Such wide variation for similar sub-projects cannot be justified.

58. In an interim review at UNHCR headquarters, the Board has raised the question of establishing some norms to regulate the overhead costs of implementing partners. The Administration informed that UNHCR and NGOs have begun a series of regional meetings called PARINAC (Partnership in Action), to address a number of issues and that the issue of overheads was being dealt with as part of this process. The Administration hoped that reasonable norms could be established as a result.

59. The Board believes that there is a lot of scope for economy both in overheads of UNHCR field offices and their implementing partners as well as in project personnel expenditures. For instance, for all the country programmes implemented by the UNHCR Buenos Aires regional office, the programme support and administration, the project personnel and the agency operational support costs were extraordinarily high compared to the total project costs. The Board considered this to be unjustified. The programme support and administration cost in Hong Kong was also high as mentioned in paragraph 73 of this report. The Board recommended that UNHCR should take steps to contain both direct and indirect staff and administrative costs within a reasonable limit.

60. The Board was informed that "UNHCR has recently completed a categorization of posts exercise in an effort to more appropriately distinguish between administrative support activities and those activities directly related to the delivery of the programme, including protection. In addition, the annual regional operations review now considers staffing as an integral component of the review of programmes, programme delivery and administrative support requirements". The Board hopes that these would help to address the issues raised in paragraphs 58 and 59.

Financial and physical monitoring

61. The Board noticed several deficiencies in the financial control of projects implemented through various agencies. These were irregularities in handling cash, inadequacies in the maintenance of cash books and project accounts, combination of incompatible functions such as payments and accounting by the cashier, expenditures in excess of allotments, misclassification of expenditure, diversion of funds, payments not covered by project agreements, unauthorized

write-off of non-expendable property, lack of familiarity with the implementing partners' recording system, non-submission or inordinate delays in submission of project monitoring reports, etc.

62. Notably in Ethiopia, in view of delays in the closure of project accounts (projects relating to 1989 were being closed) and the deficiencies in the maintenance of the accounts by the main implementing partner, the Board recommended and the Administration agreed that the accounts of the implementing partners should be inspected by the regional office finance officer, in detail at regular intervals to correct the deficiencies in time.

63. In Hong Kong, the Board noted that generally project objectives were not stated clearly. Further, details of the physical progress to be achieved from time to time were not indicated. In the absence of these, no effective physical monitoring is possible. In any case, monthly reporting in a prescribed format by the UNHCR field staff, on the progress of implementation of projects was discontinued in 1992.

64. In Kenya too, there appeared to be no meaningful physical monitoring of projects, although programme officers visited implementing partners' offices and project sites. The Board recommended that the frequency of the visits should be increased and the outcome of the visits systematically documented. The Administration agreed but stated that "situations may exist that make it very difficult to strictly follow this recommendation".

65. In Ethiopia, on a review of two major care and maintenance projects, the Board noticed considerable shortfall in achievement of planned levels of assistance. The Board recommended and the Administration agreed that realistic targets be fixed jointly by UNHCR and implementing partners.

66. Reacting to the outcome of the interim review of the Board at UNHCR headquarters, the Administration had inter alia stated as follows:

> "the Controller's Division is currently focusing on the development of a number of proposals designed to strengthen and professionalise the relationship between UNHCR and its implementing partners. These will include streamlining and improved clarity in the sub-agreement and, improved financial monitoring and reporting. An initial proposal related to this will be available by mid-1994."

67. The Board welcomes the initiative taken by the Administration to address the problems. The Board would, in particular, stress the need to impart necessary training to the implementing agencies and to undertake effective financial and physical monitoring visits by UNHCR field offices. To enable meaningful physical monitoring of projects, realistic targets should be fixed jointly by UNHCR and implementing partners.

Evaluation

68. The Board noticed, in its review in the UNHCR field offices, that there was no systematic self-evaluation of completed projects in order to obtain feedback from project implementation which would facilitate learning lessons for the future in an endeavour to improve project planning and implementation. When a recommendation was made in relation to Kenya, the Administration agreed to have the evaluation conducted on a regular basis.

UNHCR manuals and guides

69. The social workers in the South Latin American region are unable to use the UNHCR Social Services handbook in the absence of its Spanish version. As a result the procedures and guidelines contained therein are not being followed. The Board recommends that the appropriate language versions of important manuals and guides should be available in the various regions where UNHCR operates.

Unusual arrangement with an implementing partner

70. An agency for volunteer services has been chosen as an implementing partner by the UNHCR field office in Hong Kong for providing staff and equipment support. The field office advertises staff requirements, processes applications and holds selection interviews. The agency is only informed about the persons selected and the remuneration payable in order to enter into contracts with those persons. Such staff members are seconded to the field office and work under its supervision. Even for temporary assistance, the agency is only informed about the names of the persons appointed and the amounts to be paid to each. Further, procurement of furniture, photocopier, office supplies, etc. is also done by the field office and the bills are passed on to the agency for making necessary payments.

71. All the functions are thus in effect being carried out by the field office and the agency merely functions as a clearing-house for which a separate payment is made annually. In 1993, this amount was HK$ 290,400 (US$ 37,568). The Board was informed that the arrangement was adopted as recruiting staff under UNHCR would entail complicated post creation formalities, higher salaries and perquisites. There was however, no evidence of any comparative analysis of costs having been made. Since the normal procedures of staffing control are not followed, the Board doubts whether this arrangement is indeed cost saving.

72. The Board also noted that consultants engaged by the field office are continued for prolonged periods up to three years under the agency contracts thereby circumventing the limit of tenure laid down. In the case of one staff member under the agency contract, there was overpayment of one month's salary (September 1993) owing to failure of the field office to intimate the resignation of the staff member to the agency. Under this arrangement there also appears to be no control over the non-expendable property acquired, as no inventory record is maintained.

73. There is excess staffing in the field office. Consistent with a commitment to gradually reduce staffing, the field office suggested in August 1992 the transfer of the post of an administrative officer to another duty station. There was no response to this from UNHCR headquarters nor was it followed up by the field office.

74. In view of the foregoing, the Board recommended that the staff and administrative expenditure of the field office (including the expenditure incurred through the agency) should be critically reviewed and economy effected. The propriety of the peculiar arrangement with the agency in the context of the need for control over staffing and acquisition of non-expendable items, should be examined and a more effective and transparent alternative adopted.

75. The Administration informed the Board that this "is a modality that has been used very successfully by UNHCR in a number of other locations e.g. Thailand, Philippines. UNHCR would not necessarily wish to eliminate this type of modality but rather ensure that contractual arrangements are established

in a professional and consistent fashion that ensures effective management control of UNHCR resources."

Procurement

Annual Purchase Plan

76. The Board's review of procurement planning for the year 1993 revealed that Annual Purchase Plans (APP) for at least 20 countries had not been received as at 15 November 1993, i.e. a year after the due date. A subsequent review in March 1994 revealed that for the year 1994 plans for only seven countries were received. This response was admittedly inadequate to have the APPs as a tool to rationalize long-term purchases. Apart from providing the headquarters with information on the types and quantities of goods for which purchase requests are likely to be received, the expected delivery dates indicated in the plans would facilitate timely initiation of the process keeping in mind the lead time. The Board therefore felt that there was a need to strengthen the mechanism for ensuring timely preparation and submission of the purchase plan.

77. In their response the Administration stated that considering the preponderance of purchases for emergency and special programmes and the irregular inflow of pledges, the utility of an Annual Purchase Plan was limited. The Board, however, felt that there had to be a planned response even to a refugee emergency and that in view of the irregular flow of funds, at least the price could be settled in advance for a year for frequently used items as far as possible, so that purchases could be made at the agreed price throughout the year. The Administration agreed that the issue needed to be looked into. The Administration further indicated that internal consultations would be held to determine how the potential of APP could be best realized.

78. Apart from helping the process of purchases at headquarters, the APPs would help organizing better the purchases made by the respective field offices. The Board found that in the absence of an APP, UNHCR branch office in Kenya was issuing purchase authorizations piecemeal, which was not cost-effective. The Administration informed the Board that UNHCR was looking into this in an effort to improve the system.

Delays in delivery of goods

79. The Board reviewed the international purchases relating to Ethiopia from where an Annual Purchase Plan for 1993 had been received. In respect of 99 purchase orders issued during the period 1 January to 30 September 1993, delays in delivery were noticed in 75 cases, with reference to the desired dates of arrival at the respective ports of discharge. In respect of a few specific cases of inordinate delay, the Board was informed that the desired dates of arrivals were indicated on the basis of information received from the field, e.g., the Purchasing Plan and that while every effort was made to meet the desired dates, this was frequently not possible depending on other purchases in the pipeline and therefore, estimated dates of shipment were provided. Thus, the impression given was that there was not much of a delay in case the "estimated date of shipment" was taken as the starting point. The Board, however, felt that in order to ensure smooth implementation of projects, it was necessary to adhere to the desired dates of delivery as indicated by the field offices concerned, while processing procurements.

80. Although "the time-frame for the proposed order from issue of the contract to final delivery at destination" was required to be stated in the Quotation Request, the Board found that this was not being done. Instead, prospective suppliers were requested to state the earliest date on which delivery could be made. The Board felt that the scheduled delivery date was one of the important specifications that the purchaser should indicate. In fact, the time-frame for delivery was systematically included in the Quotation Request up to 1988. It was deleted, however, on the recommendation of the purchasing staff, as in their experience it was felt that suppliers tended to repeat the stated delivery date on their offer, without regard to the actual situation, in the hope of getting the order. The Administration stated since the supplier had been requested to state his delivery date it was felt that the information was more reliable.

81. The Board is of the view that the purchases ought to be made in all respects, quality, quantity and time, according to the need. In case there is a delay in delivery with reference to the desired date, a suitable penalty could be levied. Such a penalty clause could be specifically incorporated in the Purchase Order. A late delivery penalty is already included in purchases for former Yugoslavia and other programmes where donors have imposed a tight schedule for use of their funds. The Administration promised to consider the pros and cons of a wider application of the penalty clause in future discussions.

Standardization of equipment

82. The annual exercise that took place until 1990 to standardize on equipment and suppliers had reportedly "created some major setbacks, deliveries were becoming slack and in several instances the relationship between these suppliers and UNHCR was severely hampered by the fact that they took their business for granted". Accordingly, this was discontinued. However, in view of the pressing need again, an attempt was made in 1992 to standardize various radio equipment and suppliers on the basis of a tender floated. The Committee on Contracts recommended the standardization of equipment and suppliers for a period of two years and requested a review on the performance and prices of the suppliers once in six months continuously. The Board found no evidence of any such review. The Administration stated that "steps are under way to establish a formal review mechanism that will respond to the different exigencies. In the meantime the search for the new suppliers is ongoing". The Board noted that purchases of radio equipment more than doubled from 1991 level of about $3.4 million to approximately $6.9 million in 1992.

83. The Board felt that unless an equipment standardized was available only from a single source, it would be necessary to standardize the price also. According to the Administration there were the practical considerations of getting a supplier to agree to a firm price for such an extended period (two years). However, earlier experience in 1991 had shown that equipment could be directly procured from the manufacturer at half the price of his agent who was UNHCR's previous supplier. In view of this, the Board recommended that whenever equipment which was available from more than one source was standardized for purchase from one source, there should also be standardization of its price at least in the short run (one year) in order to promote cost-effectiveness. In response, the Administration stated that the recommendation would be taken into account at the time of the review of the standardization policy for radio communication equipment. However, prices for cooking sets, blankets and vehicles had been negotiated for one year.

Procurement by implementing partners

84. In Kenya, the Board noticed that the value of procurement handled by the UNHCR field office is only a small percentage of the annual budget. The majority of the procurement is made by the implementing partners as part of the project expenditure directly incurred by them. As per the project agreements, the implementing partners must also follow the procedure prescribed for UNHCR procurement including, inter alia, competitive bidding. The Board did not, however, find any evidence of a system of ensuring compliance with this requirement. The Board recommended that a suitable system be devised to ensure that the implementing partners follow the UNHCR procedures for procurement, thereby enhancing the cost-effectiveness of projects. The Administration indicated that it was reviewing the monitoring role as part of an overall project towards professionalizing the relations with implementing partners.

Possibility of decentralization of procurement

85. In Ethiopia, the Board noted that international purchases through UNHCR headquarters included soap, kitchen utensils, sewing machines, jerry cans and blankets. Although it was stated that international purchases were requested after an assessment, inter alia, of the quality, price and delivery of locally available supplies, there was no evidence of such a detailed assessment. It was only after the audit such an attempt was proposed to be made.

86. The Board felt that items which could be procured with advantage locally should be systematically identified in consultation with the main implementing partners. Further, wherever possible, regional procurement should be resorted to, and the arrangements for such procurement should be strengthened. The Administration informed the Board as follows:

> "It is already the policy of UNHCR to make local and regional purchases when appropriate and competitive. A number of measures have been taken to ensure that the implementation of this policy respects international price competitiveness and United Nations Financial Regulations and Rules. Regional purchasing offices with a professional purchasing staff have been established in areas of high demand, i.e. former Yugoslavia, Kenya, South Africa. A senior purchasing officer is responsible for assessing local/regional procurement possibilities, particularly during emergencies. Supplies and Transportation Section (STS) is also assisting the Emergency Preparedness Response Section (EPRS) to train staff in identifying local suppliers and effecting purchases. UNHCR is studying the possible decentralization to the field of a number of functions, including procurement."

87. In Kenya, although the Nairobi office has been designated as the regional procurement office, the Board found that there was hardly any procurement on behalf of other UNHCR offices in the region, partly because of lack of adequate staff support. The other offices were not forwarding their purchasing plans to the Nairobi office.

88. In view of the vast increase in the activities of UNHCR and the spread of the organization, the Board believes that a measure of decentralization of responsibility with adequate accountability arrangement is necessary for a more effective functioning. Accordingly, the Board recommends that the procurement policies and procedures should be reviewed and steps taken for progressive decentralization of the procurement function.

Insurance

Insurance arrangements

89. The UNHCR Committee on Contracts at its 417th meeting held on 19 February 1988 agreed to remain with the present insurance company through brokers, subject to:

(a) A detailed study and subsequent clearance by the Legal Adviser regarding the wording of the clauses and implied coverage; and

(b) The conditions being reviewed next year and changes reported to the Committee for the second and subsequent years.

90. The Legal Adviser's report was not available for the Board's scrutiny as the documents were destroyed after the usual period of five years. The Board felt that such important records should be preserved for a longer time.

91. A memorandum dated 7 September 1992 from the Legal Consultant addressed to the Chairman of the UNHCR Committee on Contracts indicated that the limited coverage offered by the underwriters in respect of war and strikes, riots and civil commotion clauses might not justify the cost. It was suggested that a review might be useful to establish the future insurance needs of UNHCR. While acknowledging the merits of the suggestion, the Administration stated that they "are currently embarking upon a review of UNHCR's insurance arrangements".

Profit commission

92. The Board noticed that a profit commission clause was incorporated in the contract with the underwriters effective from 1 January 1989. According to this clause UNHCR was entitled to a profit commission amounting to 50 per cent of the difference between 50 per cent gross marine premium and net claims subject to certain conditions. One of the conditions is that the commission is payable for a year, only if the contract is renewed for a further period of 12 months.

93. The profit-sharing commission for 1989 was stated to have been offset against 1991 premiums rather than refunded to UNHCR directly. For the period 1990 to 1992, the profit commission totalling $63,776 was received in July 1993. The correctness of the calculation of this amount could not be verified. The Board was informed that the commission was based on the broker's account with the underwriters and not on the broker's account with the client. As UNHCR did not have immediate access to the twelve underwriters' books, the Administration also expressed their inability to confirm the correctness. The Board considered this to be an unsatisfactory arrangement. Accordingly, the Board recommended a review of the arrangements so as to make it transparent. The review should also cover the conditions governing the commission.

Possibility of over-insurance

94. UNHCR Insurance Policy for transportation of cargo is an open cover policy and insurance declarations can be made at any time during the term of the policy. It is not necessary for coverage to be in place before a shipment begins its voyage.

95. The value of UNHCR's purchases increased steeply from $43 million in 1990 to $190 million in 1991 and is expected to remain between $150 and $200 million for the foreseeable future. A significant change is that most of the additional

purchases have been transported by road within Europe, the Far and Middle East. Road transport in these areas is stated to be relatively a low risk activity and UNHCR has negotiated a lower premium.

96. A comparison of the rate of refunds against premiums paid revealed that overall, the return has been approximately 35 per cent. This, admittedly, suggested that in spite of the reduction in premium, UNHCR may still be over-insured. The Board was informed that this was one of the many aspects that would be considered while reviewing UNHCR insurance arrangements.

97. The Board suggested that the system of filing declarations for insurance be critically reviewed to assess the possibility of restricting it to the consignments destined for high risk areas, thereby reducing the amount of premium paid. In response, the Administration stated that the issue needed to be studied carefully as it would have a fundamental impact on current procedures and that in due course, a recommendation would be made.

98. The Administration indicated that UNHCR's agreement with its insurance brokers would be reviewed in 1994 and that the suggestions made by the Board would be taken into account.

Personnel management, payroll and staff costs

Irregular engagement of personnel

99. The Board noticed that 14 staff members recruited for a project were working at the regional office at Addis Ababa. Earlier in this report, the Board has dealt with the staffing of the field office in Hong Kong, through a project agreement signed with an implementing partner. Additionally, there is a widely prevalent practice of engaging consultants for regular work of UNHCR. All these circumvent the regulations regarding creation of posts and recruitment of personnel.

100. As regards consultants engaged for regular work the Administration informed the Board as follows:

> "This problem has now been addressed in broader and comprehensive terms under the concept of the Emergency Preparedness and Response. Under these proposed solutions, emergency teams would be deployed immediately to respond to early critical needs pending the creation of regular staff for longer periods. Once this system is fully operational, the need to resort to consultants for tasks other than technical expertise would be greatly curtailed."

101. The Board recommends that in future the engagement of personnel for regular work of UNHCR should be limited to the authorized level of posts and effective staffing control should be exercised.

Recruitment plan

102. A Local Recruitment Committee was formed in Nairobi for the first time in June 1993 and its terms of reference were finalized locally in October 1993. The Board recommended that the terms of reference should be based on uniform guidelines provided by the UNHCR headquarters in order to standardize the procedure for recruitment of local staff by field offices. The Administration informed that "considerable efforts are presently being made to establish a

comprehensive recruitment plan which we believe will respond to the recommendations made".

Training

103. The Training Section under the Division of Human Resources Management, is responsible for promoting and coordinating training activities at headquarters and in the field, designed to improve staff performance and the efficiency of implementing partners. In 1993, based on the training plan requests from the field offices, 497 courses estimated to cost $2,917,600 were planned. However, only 303 training courses were conducted. The Board was informed that the rest of the courses were cancelled for a variety of reasons and mainly because of a 33 per cent budget cut. Considering the spread of the organization and the challenges faced by it and hence its training needs, this was inadequate. Not all the field offices had addressed their training needs and submitted training plans.

104. Although the Administration claimed to have conducted 303 training courses during the year as against 497 planned, the Board's review of the courses summary list indicated that 151 courses were conducted. The Administration clarified that the course evaluations (including the number of participants, date and location) not received after completion of the training courses were not recorded in the summary list. Obviously, monitoring of the training was not effective enough. Further, the Board was informed that the implementation of training activities was also hampered by non-availability of resource persons and lack of field training coordinators.

105. A review of the training activities in Kenya revealed that most of the training areas indicated in the first ever annual training plan could not be covered until October 1993. Until that time some success was achieved only in the areas of technical training for secretaries and field training for drivers, as well as some trainers' training and a computer course. There was no evidence of well-directed training activity. A review in Hong Kong revealed that there was no training plan.

106. The Administration is aware of the limitations of its monitoring mechanisms, existing system for budgeting and lack of systematic tools for maintaining up-to-date information on all aspects of training activities and its implementation. What is more important is the comprehensive and realistic assessment of training needs and development of training modules. The Board accordingly recommends that the Training Section should be qualitatively strengthened, to effectively plan and deliver the training programme consistent with the changing needs.

Account receivable from a staff member

107. A staff member who was working in Hong Kong did not return an advance of $8,279 for one year after it was due to be returned. The amount was advanced to facilitate payment of a deposit for leasing a house and was to earn interest at the rate of 5 per cent per annum. The staff member did not return the amount before leaving Hong Kong on reassignment. The amount could be recovered only after it was pointed out by the Board in March 1994. The interest earned on the deposit had not been refunded. Further, there appeared to have been some overpayment of rental subsidy. The Board would like this case to be investigated by UNHCR for appropriate action.

Computer operations and EDP systems

Financial management information system

108. The software being used as the Financial Management Information System (FMIS) in the field offices is a proprietary package developed for UNHCR. This consists of two modules, Field Office Accounting System and Field Office Budget System. The FMIS does not provide for recording of the obligated amounts under the Letters of Instructions (LOIs) and their amendments. Further, there is no provision in the system for entering the purchase orders and therefore it does not take into account the commitments until the payments are made. Therefore, it is not useful to those who are responsible for authorizing procurement of goods and services.

109. The FMIS does not have a LAN version and this has necessitated the procurement of a very large number of stand-alone PCs thereby wasting computer processing power.

110. The Board recommended that the feasibility of modifying the FMIS to enable recording of obligations as and when incurred and of installing a LAN version of the system, should be considered by the UNHCR headquarters. The Administration informed the Board that the whole FMIS was being investigated with a view to ensuring that the system met the changing needs in the field and that a LAN version was being developed for delivery by the end of 1994.

Cases of fraud and presumptive fraud

111. The Board was informed that during the year two cases of fraud had occurred, one in Sikhiu camp in Thailand and another in Tanjung Pinang in Indonesia involving $2,709 and $17,690 respectively. In Sikhiu camp, the fraud was committed by a petty cash custodian and his contract was terminated and $1,053 recovered. In Tanjung Pinang, the fraud was committed by a finance assistant who misappropriated unutilized cash funds. No recovery was made from him and he was suspended. The Board was informed that the internal controls have been strengthened to prevent similar cases in future.

Acknowledgement

112. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner, her officers and their staff.

(Signed) John BOURN
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

ANNEX

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1992 a/

I. RECOMMENDATION 9 (a)

1. (i) The Administration should review its procedures to prove the effectiveness of its internal controls on cash resources;

(ii) The UNHCR Section of the Internal Audit Division should have as one of its audit priorities next year the strengthening of internal controls on cash resources in field offices.

A. Measures taken by the Administration

2. (i) The ceilings of field offices' Zero Dollar Imprest Accounts have been reviewed and adjusted where appropriate. As regards creation of separate bank accounts for UNHCR projects, implementing partners' attention is drawn to the requirement continuously. The petty cash limits are established primarily on the basis of needs, but the time required for transfer of funds must be taken into account. The internal controls at headquarters have been strengthened by increasing staff strength for cash management. In the field offices, the process of implementation of the recommendation is being continued.

(ii) Efforts are being made to establish appropriate audit strategies and to strengthen the capacity of the Internal Audit Section dedicated to UNHCR.

B. Comments of the Board

3. Implementation of the recommendation in the field offices is to be pursued vigorously. The Board understands that the Internal Audit Section has started looking into the internal controls on cash resources in field offices, on a priority basis.

II. RECOMMENDATION 9 (b)

4. The Branch Office in Costa Rica should immediately review its internal control system on cash resources, including a full examination of payments made without appropriate supporting documents and of cheques honoured and paid by banks without the required signatures.

A. Measures taken by the Administration

5. The internal control system on cash resources has been reviewed and action taken to strengthen internal controls. The review did not reveal any misappropriation or loss of funds due to the issue of cheques without the supporting documents and without the required joint signatures.

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a/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 5E (A/48/5/Add.5), sect. I, para. 9.

B. Comments of the Board

6. The Board had no occasion to review the position again in the field office in Costa Rica. However, the steps taken by the Administration seemed adequate.

III. RECOMMENDATION 9 (c)

7. The formulation of tripartite agreements where appropriate and related sub-agreements should continue vigorously to be pursued by UNHCR. Meanwhile, amendments should be made to existing agreements with implementing partners and executing agencies to include provisions on fund accountability and adequate audit coverage.

A. Measures taken by the Administration

8. The implementation of the recommendation is ongoing and negotiations with the host Government and the implementing partners is being continued. All UNHCR sub-agreements contain provisions for audits by not only United Nations internal and external auditors but also by the audit institutions of the host country.

B. Comments of the Board

9. Admittedly the audit provisions are not being followed in all instances. For instance, the Board had pointed out that as the bulk of the expenditure for the UNHCR Kenya Programme was incurred by the implementing partners who did not submit auditor's reports as required, it could not be said that the branch office had satisfied itself that the expenditure had been incurred properly. It is therefore necessary to take steps to enforce these provisions.

IV. RECOMMENDATION 9 (d)

10. The administrative lapses and lack of coordination that have caused delays in the implementation of projects should be assessed and remedial actions undertaken.

A. Measures taken by the Administration

11. Considerable improvement has been made in 1993 by the introduction of "status reports" on the processing of LOIs in different UNHCR units. Another initiative taken in relation to 1994 LOIs is the introduction of an "advance LOI".

B. Comments of the Board

12. The Board noticed delays in the issue of LOIs during its audit for the year 1993 also. The Administration informed the Board that the programme cycle has been modified and one of the major improvements is the earlier issuance of implementing instruments.

V. RECOMMENDATION 9 (e)

13. UNHCR should review its system of allocating funds to projects to ensure a more efficient and effective distribution of resources. The Administration should continue with its review and cancellation of long outstanding unliquidated obligations, including those raised against contributions in kind amounting to $33.8 million at 31 December 1992.

A. Measures taken by the Administration

14. Prior years' projects are being reviewed regularly to cancel outstanding balances that are no longer required. The recommendation is being implemented as an ongoing structured exercise during the course of the year.

B. Comments of the Board

15. The Board is satisfied with the action taken to implement the recommendation.

VI. RECOMMENDATION 9 (f)

16. UNHCR field offices should institute measures that would lead to more economic and efficient utilization of resources by the implementing partners and executing organizations through proper monitoring and more frequent visits to refugee camps and other areas of operations.

A. Measures taken by the Administration

17. UNHCR has undertaken an in-depth review of the processes of selection and management of implementing partners, as well as the financial systems and procedures, with a view to streamlining and strengthening financial management and control as well as ensuring more efficient and effective programme delivery. The implementation has started in mid-1993 with targeted completion in the first half of 1994.

B. Comments of the Board

18. The Board will review the implementation of the recommendation and the impact thereof in its future audits.

VII. RECOMMENDATION 9 (g)

19. UNHCR should continue to develop its plan and strategy for the computerization of its financial and personnel management systems in a more comprehensive and integrated form. Close coordination with the United Nations Integrated Management Information Systems Committee would be useful in order to benefit from its experiences and to adopt systems already developed that could be made applicable to the UNHCR environment.

A. Measures taken by the Administration

20. UNHCR has been in close contact with the IMIS New York team through the past year and is testing the personnel system on a pilot basis. With regard to the financial system, a study is being undertaken to assess whether IMIS will meet the future information system needs of UNHCR. This study is scheduled for completion in 1994.

B. Comments of the Board

21. Necessary action has been initiated.

VIII. RECOMMENDATION 9 (h)

22. (i) The recently established task force should continue to analyse and process the reports for the completed projects;

(ii) Quarterly reports on the status of report submission should be generated for general circulation;

(iii) Reporting requirements as set out in the agreements and sub-agreements should be enforced.

A. Measures taken by the Administration

23. The task force set up to clear the backlog of project monitoring reports is near completing its task. The existing procedures for project closure is also under review which is targeted for completion by mid-1994. The status of report submission and projects outstanding for closure has been computerized and is available on-line to all users. The review referred to in the action taken on recommendation 9 (f) as well as the on-line system will help to enforce the reporting requirements as set out in the agreements and sub-agreements.

B. Comments of the Board

24. The Board found that there was still a large number of completed projects awaiting closure as at 31 December 1993, causing concern. All the three members of the task force having left, the exercise could not continue. The Administration was thinking of a larger task force to tackle the problem. The Board will again review the progress.

IX. RECOMMENDATION 9 (i)

25. The circumstances prevailing in the hiring of consultants and temporary assistance should be reviewed to determine whether exceptions from existing or new administrative instructions dealing with UNHCR may be issued.

A. Measures taken by the Administration

26. UNHCR started a review in 1993, which is likely to be completed by mid-1994.

B. Comments of the Board

27. Action has been initiated in accordance with the recommendation.

X. RECOMMENDATION 9 (j)

28. Field offices should be instructed to comply with reporting requirements for goods received through international shipments.

A. Measures taken by the Administration

29. The purchasing system is being modified to generate reminders for receiving reports. Instructions have also been issued to the field offices for timely return of receiving reports.

B. Comments of the Board

30. Although there has been some improvement in the submission of receiving reports, the position still remains unsatisfactory. Compliance with the instructions by the field offices has to be ensured by effective follow-up.

XI. RECOMMENDATION 9 (k)

31. Procurement request documents should be completed fully to ensure prompt delivery of goods in accordance with specifications and to meet the needs of refugees.

A. Measures taken by the Administration

32. Written instructions addressing the full range of concerns related to procurement authorization were under preparation. Implementation was expected to be completed by the end of 1993.

B. Comments of the Board

33. Improvements were noticed in the preparation of procurement request documents.

XII. RECOMMENDATION 9 (l)

34. UNHCR should institute measures to strengthen the capacities of field offices to be able to comply with procurement regulations.

A. Measures taken by the Administration

35. UNHCR has started activities designed to strengthen the procurement processes, including the implementation of a computerized system for the management of procurement in regional offices. The implementation is under way and will be completed in 1994.

B. Comments of the Board

36. The action is not yet complete. The Board will examine the progress of the implementation of this recommendation in its future audit.

XIII. RECOMMENDATION 9 (m)

37. The Administration should continue with its efforts to locate other competent suppliers for a commonly needed item in all refugee operations.

A. Measures taken by the Administration

38. The work initiated in 1992 to find alternative suppliers has continued in 1993 with good results.

B. Comments of the Board

39. The efforts to locate alternative suppliers should be on a continuous basis.

XIV. RECOMMENDATION 9 (n)

40. The Board reiterates that the reports on contributions in kind should be submitted on a timely basis. In future, accounting for contributions in kind should be done in conformity with the common accounting standards being developed currently for the United Nations system.

A. Measures taken by the Administration

41. A special effort has been made by UNHCR to improve the submission of reports and the number of outstanding pledges has considerably decreased. The implementation is an ongoing process and will continue in 1994.

B. Comments of the Board

42. There is still scope for improvement.

XV. RECOMMENDATION 9 (o)

43. The maintenance of property records and applications of established procedures and of relevant forms for the control and disposal of non-expendable property should be enforced to establish proper accountability.

A. Measures taken by the Administration

44. A task force is presently revising the guidelines for managing non-expendable property with a view to implementing them in all field offices by the first half of 1994.

B. Comments of the Board

45. The action is not yet complete.

XVI. RECOMMENDATION 9 (p)

46. Negotiations should be pursued on behalf of UNHCR with the host Government on the status of local staff in Viet Nam.

A. Measures taken by the Administration

47. Negotiations by UNDP on behalf of all the United Nations agencies to resolve the issue, are under way and the results can be expected soon.

B. Comments of the Board

48. Action has been initiated in accordance with the recommendation.

II. AUDIT OPINION

We have examined the following appended financial statements, numbered 1 to 3, properly identified, and schedules, numbered 1 to 10, and the supporting explanatory notes, on the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1993, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of UNHCR as at 31 December 1993 and the results of its operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies which were applied on a consistent basis with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees, as provided for in the Financial Regulations.

(Signed) John BOURN
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

III. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1993

BALANCE SHEET as at DECEMBER 31,1993
(In thousands of United States Dollars)

Statement 1

1992	ASSETS		1993	1992	LIABILITIES		1993
18,630	Cash - in hand and at banks	26,305		401,979	Obligations for Projects	471,838	
2 622	- in transit	806		280	Letters of Credit	280	
21,252			27,111	1,122	Due to UNDP	65	
				1,130	Advance Contributions	313	
				6,073	Other Payables	6,187	
343,849	Short-term Investments		340,415	410,584			478,683
	Accounts Receivable				BALANCES/RESERVES		
333,007	Governmental & Other Pledges	437,244		50,000	Working Capital and Guarantee Fund		50,000
805	Private Pledges	671			General Programmes		
1,343	Accrued Interest	603					
2,614	Due from United Nations Office at Geneva	3,186		61,721	Annual Programme	47,360	
2,179	Due from Implementing Agencies	1,504		8,000	Emergency Fund	8,000	
4,546	Other Receivables	6,758		69,721			55,360
344,494			449,966				
	Loans & Long-term Receivables				Special Programmes		
2,622	Loans to/on behalf of Refugees	2,294		2,080	Education Account	238	
19	Long-term Receivables	17		188	Staff Housing Fund	561	
2,641		2,311		2,268			799
(2,641)	Less: Contingency for Loans and Long-term Receivables	(2,311)		177,294	Other Special Programmes		232,650
			--				
272	Deferred Expenditure		--				
709,867	Total Assets		817,492	709,867	Total Liabilities		817,492

Certified by :

Lynn Wallis

Controller
Division of Controller & Management Services

Approved by :

Sadako Ogata

United Nations
High Commissioner for Refugees

INCOME AND EXPENDITURE
FOR ALL FUNDS - CASH AND KIND
as at 31/12/93
(in thousands of United States Dollars)

Statement 2

	Working Capital and Guarantee Fund	GENERAL PROGRAMMES		SPECIAL PROGRAMMES *			TOTAL 1993	TOTAL 1992
		Annual Programme	Emergency Fund	Refugee Education Account	Staff Housing Revolving Fund	Other Special Programmes**		
Balances/Reserves at 01 January 1993	50,000	61,721	8,000	2,080	188	177,294	299,283	213,302
INCOME								
Contributions								
Governmental		278,878	5,447	800		707,292	992,417	824,380
Inter-Governmental		24,642	63			140,723	165,428	230,929
Non-Governmental/Private		2,203	52			34,698	36,953	26,528
Other Income								
Interest, Charges, and Exchange diff.	12,582	7,283					19,865	12,304
Loan Repayments and Misc.Income	160	2,097			132	245	2,634	1,259
Cancellations of Obligations		29,547	4,520	428	88	93,355	127,938	61,169
Refunds from Agencies and Adjustments		6,735	147	130	32	8,776	15,820	12,353
Adj.of Contributions/Refunds to Donors		(3,183)	(49)			(15,332)	(18,564)	(11,056)
Write-offs		(57)				(6)	(63)	
Private Sector Fund Raising						4,129	4,129	
Total Income	12,742	348,145	10,180	1,358	252	973,880	1,346,557	1,157,866
Transfers between Funds/Reserves	(12,742)	4,952	14,765		400	(7,375)		
Total Funds Available	50,000	414,818	32,945	3,438	840	1,143,799	1,645,840	1,371,168
EXPENDITURE								
Obligations incurred for:								
Operations		311,530	24,945	3,200		899,999	1,239,674	1,002,623
Programme Support and Administration		55,928			279	7,021	63,228	69,262
Other Expenditure						4,129	4,129	
Private Sector Fund Raising								
Total Expenditure		367,458	24,945	3,200	279	911,149	1,307,031	1,071,885
Balances/Reserves as at 31 December 1993	50,000	47,360	8,000	238	561	232,650	338,809	299,283

* including all Trust Funds and Special Accounts
** for breakdown by Programmes see Annex to Statement 2

INCOME AND EXPENDITURE
FOR ALL FUNDS - CASH AND KIND
as at 31/12/93
(in thousands of United States Dollars)

Annex to Statement 2

	Afghan Repatriation	Kampuchean Returnees	Mozambican Returnees	Emergency Operation Horn of Africa	Cyprus Operation	Liberian Repatriation	Comprehensive Plan of Action for Indo-Chinese Refugees a)
Balances/Reserves at 01 January 1993	7,293	20,221	3,427	12,114	1,531		21,069
INCOME							
Contributions							
Governmental	23,210	3,108	38,304	49,088	10,000	561	45,849
Inter-Governmental	6,399		1,865	217			1,841
Non-Governmental/Private		176	1,270	1,310		9	1
Other Income							
Loan Repayments and Misc.Income			9	8			
Cancellations of Obligations	3,017	2,170	502	10,083	1,482		3,405
Refunds from Agencies and Adjustments	49	1,537	39	529			1,520
Adj.of Contributions/Refunds to Donors	(26)	(265)	(16)	(105)			(58)
Write-offs	(6)						
Total Income	32,643	6,726	41,973	61,130	11,482	570	52,558
Transfers between Funds/Reserves	(2,300)	5,856	6,928	50			54
Total Funds Available	37,636	32,803	52,328	73,294	13,013	570	73,681
EXPENDITURE							
Obligations incurred for:							
Operations	30,525	31,403	39,271	50,549	9,423		55,237
Programme Support and Administration					504		
Total Expenditure	30,525	31,403	39,271	50,549	9,927		55,237
Balances/Reserves as at 31 December 1993	7,111	1,400	13,057	22,745	3,086	570	18,444

a) Including Orderly Departure from Viet Nam

INCOME AND EXPENDITURE
FOR ALL FUNDS - CASH AND KIND
as at 31/12/93
(in thousands of United States Dollars)

Annex to Statement 2

	Humanitarian Assistance in Former Yugoslavia	Humanitarian Plan of Action for the Middle-East	Burundi Emergency Operation	Angolan Repatriation Operation	Other Trust Funds b)		Total Special Programmes
					Cash	Kind	
Balances/Reserves at 01 January 1993	36,013	5,157		8,967	61,502		177,294
INCOME							
Contributions							
Governmental	434,829	16	12,188	1	69,109	21,029	707,292
Inter-Governmental	91,889		7,055		15,575	15,882	140,723
Non Governmental/Private	30,424	6	70		1,257	175	34,698
Other Income							
Loan Repayments and Misc.Income	1	1			226		245
Cancellations of Obligations	40,337	11,606		4,157	11,456	5,140	93,355
Refunds from Agencies and Adjustments	2,152	219			2,731		8,776
Adj.of Contributions/Refunds to Donors	(5,691)	(300)			(3,731)	(5,140)	(15,332)
Write-offs							(6)
Private Sector Fund Raising					4,129		4,129
Total Income	593,941	11,548	19,313	4,158	100,752	37,086	973,880
Transfers between Funds/Reserves	1,066	(512)	774	(6,480)	(12,811)		(7,375)
Total Funds Available	631,020	16,193	20,087	6,645	149,443	37,086	1,143,799
EXPENDITURE							
Obligations incurred for:							
Operations	550,995	4,087	9,262	4,598	77,563	37,086	899,999
Programme Support and Administration					6,517		7,021
Private Sector Fund Raising					4,129		4,129
Total Expenditure	550,995	4,087	9,262	4,598	88,209	37,086	911,149
Balances/Reserves as at 31 December 1993	80,025	12,106	10,825	2,047	61,234		232,650

b) Breakdown of 1993 contributions by donor is provided in Schedule 1 and breakdown by location in Schedule 5

STATUS OF OBLIGATIONS
as at 31/12/93
(in thousands of United States Dollars)

Statement 3

	Current Year			Prior Years				
	Incurred in 1993	Payments/ Deliveries	Outstanding	Unliquidated 1.1.93	Payments/ Deliveries	Cancellations	Outstanding	Total Outstanding
GENERAL PROGRAMMES								
Annual Programme	367,458	309,330	58,128	68,120	37,559	29,547	1,014	59,142
Emergency Fund	24,945	19,070	5,875	12,697	7,804	4,520	373	6,248
Total General Programmes	392,403	328,400	64,003	80,817	45,363	34,067	1,387	65,390
SPECIAL PROGRAMMES								
Special accounts								
Education Account	3,200	1,290	1,910	1,827	1,244	428	155	2,065
Staff Housing Revolving Fund	279	263	16	140	52	88		16
Total Special Accounts	3,479	1,553	1,926	1,967	1,296	516	155	2,081
Other Special Programmes								
Afghan Repatriation Programme	30,525	28,519	2,006	11,662	8,635	3,017	10	2,016
Kampuchean Returnees	31,403	29,687	1,716	5,773	3,603	2,170		1,716
Mozambican Returnees	39,271	23,577	15,694	3,574	3,072	502		15,694
Emergency Op. in the Horn of Africa	50,549	31,376	19,173	20,331	9,898	10,083	350	19,523
Cyprus Operation	9,927	4,443	5,484	4,226	2,674	1,482	70	5,554
C.P.A. for Indo-Chinese Refugees	55,237	48,903	6,334	8,671	4,989	3,405	277	6,611
Humanitarian Asst. to ex-Yugoslavia	550,995	338,503	212,492	172,268	95,578	40,337	36,353	248,845
Plan of Action for the Middle East	4,087	3,145	942	27,013	2,703	11,606	12,704	13,646
Angolan Repatriation Operation	4,598	3,265	1,333	8,108	3,268	4,157	683	2,016
Burundi Emergency Operation	9,262	1,006	8,256					8,256
Other Trust Funds	121,166	56,776	64,390	57,569	24,873	16,596	16,100	80,490
Total Other Special Programmes	907,020	569,200	337,820	319,195	159,293	93,355	66,547	404,367
Grand Total	1,302,902	899,153	403,749	401,979	205,952	127,938	68,089	471,838 a)

a) Including contributions in kind to the value of US$ 243,764 which will be reported as delivered upon formal confirmation of receipt.

Contributions - All Funds
as at 31/12/93
(in United States Dollars)

Schedule 1
Report 1

Fund	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Annual Programme	24,185,047	281,496,725		42,075	305,723,847
Emergency Fund	2,361,007	3,201,304			5,562,311
Education Account		800,000			800,000
Afghan Repatriation	4,233,098	25,376,069			29,609,167
Kampuchean Returnees	13,661	3,269,584			3,283,245
Mozambican Returnees	6,580,721	34,857,051			41,437,772
Emerg. Horn Africa	2,570,276	47,353,004		692,185	50,615,465
Cyprus Operation	10,000,000				10,000,000
C.P.A. Indo-Chinese	4,840,909	42,850,272			47,691,181
Asst. ex-Yugoslavia	84,136,794	206,611,115	143,305,451	123,088,502	557,141,862
Plan of Action MEA		21,978			21,978
Angola Repatriation		1,398			1,398
Burundi Emerg.Oper.	8,791,326	10,409,724	111,597		19,312,647
Repat. to Liberia		570,474			570,474
Other Trust Funds a/	20,434,005	65,506,440	36,572,821	513,332	123,026,598
GRAND TOTAL	168,146,844	722,325,138	179,989,869	124,336,094	1,194,797,945

a/ For breakdown of contributions to "Other Trust Funds" exceeding US$ 500,000 see Appendix 1

Contributions - All Funds
as at 31/12/93
(in United States Dollars)

Schedule 1
Report 2

Fund by Donor Type	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
Annual Programme	9,413,226	269,464,761			278,877,987
Emergency Fund	2,298,507	3,148,810			5,447,317
Education Account		800,000			800,000
Afghan Repatriation	344,234	22,865,402			23,209,636
Kampuchean Returnees	13,661	3,093,972			3,107,633
Mozambican Returnees	6,148,539	32,154,995			38,303,534
Emerg. Horn Africa	2,464,026	46,624,215			49,088,241
Cyprus Operation	10,000,000				10,000,000
C.P.A. Indo-Chinese	3,000,000	42,848,974			45,848,974
Asst. ex-Yugoslavia	38,860,808	143,358,310	132,922,700	119,687,052	434,828,870
Plan of Action MEA		15,864			15,864
Angola Repatriation		1,398			1,398
Burundi Emerg.Oper.	6,736,922	5,339,861	111,597		12,188,380
Repat. to Liberia		561,215			561,215
Other Trust Funds	13,102,336	56,006,732	20,739,528	289,646	90,138,242
Total Governmental	92,382,259	626,284,509	153,773,825	119,976,698	992,417,291
Inter-Governmental					
Annual Programme	14,771,821	9,870,576			24,642,397
Emergency Fund	62,500				62,500
Afghan Repatriation	3,888,864	2,510,667			6,399,531
Mozambican Returnees	432,182	1,432,627			1,864,809
Emerg. Horn Africa	106,250	111,310			217,560
C.P.A. Indo-Chinese	1,840,909				1,840,909
Asst. ex-Yugoslavia	45,275,986	34,425,344	10,345,251	1,842,081	91,888,662
Burundi Emerg.Oper.	2,054,404	5,000,000			7,054,404
Other Trust Funds	7,331,669	8,243,148	15,816,451	65,874	31,457,142
Total Inter-Governmental	75,764,585	61,593,672	26,161,702	1,907,955	165,427,914
Non-Governmental/Private					
Annual Programme		2,161,388		42,075	2,203,463
Emergency Fund		52,494			52,494
Kampuchean Returnees		175,612			175,612
Mozambican Returnees		1,269,429			1,269,429
Emerg. Horn Africa		617,479		692,185	1,309,664
C.P.A. Indo-Chinese		1,298			1,298
Asst. ex-Yugoslavia		28,827,461	37,500	1,559,369	30,424,330
Plan of Action MEA		6,114			6,114
Burundi Emerg.Oper.		69,863			69,863
Repat. to Liberia		9,259			9,259
Other Trust Funds		1,256,560	16,842	157,812	1,431,214
Total Non-Governmental/Private		34,446,957	54,342	2,451,441	36,952,740
GRAND TOTAL	168,146,844	722,325,138	179,989,869	124,336,094	1,194,797,945

Contributions - All Funds
as at 31/12/93
(in United States Dollars)

Schedule 1
Report 3

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
ALGERIA					
Annual Programme		50,000			50,000
Asst. ex-Yugoslavia			132,743		132,743
		50,000	132,743		182,743
ARGENTINA					
Annual Programme		6,931			6,931
		6,931			6,931
AUSTRALIA					
Annual Programme		4,968,802			4,968,802
Kampuchean Returnees		416,667			416,667
Emerg. Horn Africa	662,252				662,252
C.P.A. Indo-Chinese		983,147			983,147
Asst. ex-Yugoslavia		281,704			281,704
Burundi Emerg.Oper.		166,667			166,667
Other Trust Funds		345,072			345,072
	662,252	7,162,059			7,824,311
AUSTRIA					
Annual Programme		393,220			393,220
Emerg. Horn Africa		43,860			43,860
Asst. ex-Yugoslavia		1,403,509	450,450		1,853,959
Other Trust Funds		195,356			195,356
		2,035,945	450,450		2,486,395
BELGIUM					
Annual Programme		1,116,628			1,116,628
Emerg. Horn Africa		2,798			2,798
Asst. ex-Yugoslavia				213,808	213,808
Angola Repatriation		1,398			1,398
Other Trust Funds	16,575	693,954			710,529
	16,575	1,814,778		213,808	2,045,161
BERMUDA					
Annual Programme		10,000			10,000
		10,000			10,000
BRAZIL					
Annual Programme		25,000			25,000
		25,000			25,000
BRUNEI					
Kampuchean Returnees		50,000			50,000
		50,000			50,000

Contributions - All Funds
as at 31/12/93
(in United States Dollars)

Schedule 1
Report 3

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
CANADA					
Annual Programme		13,576,491			13,576,491
Afghan Repatriation		3,877,357			3,877,357
Kampuchean Returnees		595,238			595,238
Mozambican Returnees		1,587,302			1,587,302
Emerg. Horn Africa		5,007,215			5,007,215
Asst. ex-Yugoslavia	2,424,242	793,651		144,643	3,362,536
Burundi Emerg.Oper.		530,303			530,303
Other Trust Funds		2,074,381			2,074,381
	2,424,242	28,041,938		144,643	30,610,823
CENTRAL AFRICAN REPUBLIC					
Other Trust Funds		189,413			189,413
		189,413			189,413
CHINA					
Annual Programme	250,000				250,000
Other Trust Funds				79,615	79,615
	250,000			79,615	329,615
COLOMBIA					
Annual Programme		18,090			18,090
		18,090			18,090
COSTA RICA					
Annual Programme		2,500			2,500
		2,500			2,500
CYPRUS					
Annual Programme	5,419	4,380			9,799
	5,419	4,380			9,799
DENMARK					
Annual Programme	3,432,836	15,723,765			19,156,601
Emergency Fund	298,507				298,507
Afghan Repatriation		1,610,306			1,610,306
Kampuchean Returnees		483,092			483,092
Mozambican Returnees		1,610,306			1,610,306
Emerg. Horn Africa		1,127,214			1,127,214
C.P.A. Indo-Chinese		12,062			12,062
Asst. ex-Yugoslavia	61,200	4,398,984		216,651	4,676,835
Burundi Emerg.Oper.	298,507				298,507
Other Trust Funds	895,522	2,604,225			3,499,747
	4,986,572	27,569,954		216,651	32,773,177

Contributions - All Funds
as at 31/12/93
(in United States Dollars)

Schedule 1
Report 3

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
DOMINICA					
Annual Programme		1,000			1,000
		1,000			1,000
DOMINICAN REPUBLIC					
Annual Programme		500			500
		500			500
FEDERATED STATES OF MICRONESIA					
Emerg. Horn Africa		300			300
		300			300
FINLAND					
Annual Programme		5,416,161			5,416,161
Education Account		100,000			100,000
Afghan Repatriation	344,234				344,234
Mozambican Returnees		1,984,930			1,984,930
Emerg. Horn Africa		515,969			515,969
Asst. ex-Yugoslavia		573,669	1,111,111	7,067	1,691,847
Burundi Emerg.Oper.	445,018	172,182			617,200
Other Trust Funds		252,332			252,332
	789,252	9,015,243	1,111,111	7,067	10,922,673
FRANCE					
Annual Programme		5,945,454			5,945,454
Education Account		200,000			200,000
Mozambican Returnees		260,870			260,870
Emerg. Horn Africa		869,806			869,806
C.P.A. Indo-Chinese		434,783			434,783
Asst. ex-Yugoslavia		1,034,560	24,948,285	25,256,777	51,239,622
Other Trust Funds		2,317,298		41,382	2,358,680
		11,062,771	24,948,285	25,298,159	61,309,215
GERMANY					
Annual Programme		5,501,177			5,501,177
Emergency Fund		148,810			148,810
Afghan Repatriation		233,918			233,918
Mozambican Returnees	52,632	292,398			345,030
Emerg. Horn Africa		117,647			117,647
Asst. ex-Yugoslavia		10,554,220	44,846,626	2,409,904	57,810,750
Burundi Emerg.Oper.		175,439			175,439
Repat. to Liberia		292,398			292,398
Other Trust Funds	39,240	6,600,100	18,927,352		25,566,692
	91,872	23,916,107	63,773,978	2,409,904	90,191,861

Contributions - All Funds
as at 31/12/93
(in United States Dollars)

Schedule 1
Report 3

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
GREECE					
Annual Programme		260,000			260,000
Asst. ex-Yugoslavia				66,587	66,587
Other Trust Funds		16,000			16,000
		276,000		66,587	342,587
GUYANA					
Annual Programme		2,514			2,514
		2,514			2,514
HOLY SEE					
Annual Programme		10,000			10,000
Asst. ex-Yugoslavia		300,000			300,000
Plan of Action MEA		15,864			15,864
		325,864			325,864
HUNGARY					
Annual Programme	20,000				20,000
Asst. ex-Yugoslavia				22,338	22,338
	20,000			22,338	42,338
ICELAND					
Annual Programme		42,200			42,200
		42,200			42,200
INDONESIA					
Annual Programme		4,000			4,000
Other Trust Funds		10,000			10,000
		14,000			14,000
IRAN					
Annual Programme	44,000				44,000
Other Trust Funds				20,000	20,000
	44,000			20,000	64,000
IRELAND					
Annual Programme		640,250			640,250
Education Account		100,000			100,000
Afghan Repatriation		56,338			56,338
Asst. ex-Yugoslavia	704,225	737,734			1,441,959
	704,225	1,534,322			2,238,547
ISRAEL					
Asst. ex-Yugoslavia				28,600	28,600
				28,600	28,600

Contributions - All Funds
as at 31/12/93
(in United States Dollars)

Schedule 1
Report 3

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
ITALY					
Annual Programme		9,288,567			9,288,567
Emerg. Horn Africa	500,000	2,467,580			2,967,580
Asst. ex-Yugoslavia	500,000	2,693,452		5,726,513	8,919,965
Other Trust Funds	500,000	157,543			657,543
	1,500,000	14,607,142		5,726,513	21,833,655
JAPAN					
Annual Programme	5,400,000	25,700,000			31,100,000
Emergency Fund	500,000	1,000,000			1,500,000
Afghan Repatriation		2,000,000			2,000,000
Mozambican Returnees		5,500,000			5,500,000
Emerg. Horn Africa		9,500,000			9,500,000
C.P.A. Indo-Chinese	3,000,000	13,750,000			16,750,000
Asst. ex-Yugoslavia	13,000,000	20,000,000			33,000,000
Burundi Emerg.Oper.	500,000	2,000,000			2,500,000
Other Trust Funds	4,000,000	8,890,681			12,890,681
	26,400,000	88,340,681			114,740,681
KOREA					
Annual Programme		100,000			100,000
Asst. ex-Yugoslavia				44,064	44,064
		100,000		44,064	144,064
LAO PEOPLE'S DEMOCRATIC REPUBLIC					
Annual Programme		6,000			6,000
		6,000			6,000
LESOTHO					
Annual Programme		940			940
		940			940
LIECHTENSTEIN					
Annual Programme		39,916			39,916
		39,916			39,916
LUXEMBOURG					
Annual Programme		42,857			42,857
Other Trust Funds		486,264	381,141	148,649	1,016,054
		529,121	381,141	148,649	1,058,911
MADAGASCAR					
Annual Programme	258				258
	258				258

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Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
MALAYSIA					
Annual Programme		20,000			20,000
		20,000			20,000
MALTA					
Annual Programme		1,849			1,849
		1,849			1,849
MEXICO					
Annual Programme		100,000			100,000
		100,000			100,000
MONACO					
Annual Programme		6,600			6,600
		6,600			6,600
MOROCCO					
Annual Programme		15,000			15,000
		15,000			15,000
NAMIBIA					
Annual Programme		1,500			1,500
Emerg. Horn Africa		1,000			1,000
		2,500			2,500
NETHERLANDS					
Annual Programme		23,371,298			23,371,298
Afghan Repatriation		2,604,167			2,604,167
Mozambican Returnees	5,208,333	10,416,667			15,625,000
Emerg. Horn Africa		5,413,165			5,413,165
Asst. ex-Yugoslavia		35,453,183			35,453,183
Burundi Emerg.Oper.		520,833			520,833
Other Trust Funds	738,870	3,020,982			3,759,852
	5,947,203	80,800,295			86,747,498
NEW ZEALAND					
Annual Programme		345,800			345,800
Kampuchean Returnees	13,661				13,661
Asst. ex-Yugoslavia		126,020		214,539	340,559
Other Trust Funds		100,000			100,000
	13,661	571,820		214,539	800,020

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Governmental					
NIGERIA					
Annual Programme		1,017			1,017
		1,017			1,017
NORWAY					
Annual Programme		18,055,556			18,055,556
Emergency Fund	500,000				500,000
Afghan Repatriation		1,156,054			1,156,054
Mozambican Returnees		1,079,749			1,079,749
Emerg. Horn Africa		416,667			416,667
C.P.A. Indo-Chinese		647,482			647,482
Asst. ex-Yugoslavia		2,591,925	18,645,650	376,663	21,614,238
Burundi Emerg.Oper.		1,209,677	111,597		1,321,274
Repat. to Liberia		268,817			268,817
Other Trust Funds	147,000	2,404,439	602,633		3,154,072
	647,000	27,830,366	19,359,880	376,663	48,213,909
OMAN					
Annual Programme		8,000			8,000
		8,000			8,000
PAKISTAN					
Annual Programme	3,612				3,612
	3,612				3,612
PANAMA					
Annual Programme		500			500
		500			500
PORTUGAL					
Annual Programme		150,000			150,000
		150,000			150,000
RUSSIAN FEDERATION					
Asst. ex-Yugoslavia			180,000		180,000
			180,000		180,000
SAN MARINO					
Annual Programme		5,978			5,978
		5,978			5,978

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Governmental					
SAUDI ARABIA					
Annual Programme		20,000			20,000
		20,000			20,000
SPAIN					
Annual Programme		1,652,029			1,652,029
Emerg. Horn Africa		610			610
Asst. ex-Yugoslavia		379,944	471,014		850,958
Other Trust Funds	95,652	353,660			449,312
	95,652	2,386,243	471,014		2,952,909
SRI LANKA					
Annual Programme		3,500			3,500
		3,500			3,500
SWEDEN					
Annual Programme	207,101	29,181,445			29,388,546
Education Account		400,000			400,000
Kampuchean Returnees		977,546			977,546
Mozambican Returnees	887,574	3,020,875			3,908,449
Emerg. Horn Africa	1,301,774	4,430,616			5,732,390
Asst. ex-Yugoslavia		16,360,756	6,555,091	1,670,889	24,586,736
Burundi Emerg.Oper.	236,686				236,686
Other Trust Funds	3,236,685	7,081,311	828,402		11,146,398
	5,869,820	61,452,549	7,383,493	1,670,889	76,376,751
SWITZERLAND					
Annual Programme		8,740,240			8,740,240
Afghan Repatriation		349,650			349,650
Mozambican Returnees		1,655,629			1,655,629
Emerg. Horn Africa		1,655,629			1,655,629
C.P.A. Indo-Chinese		662,252			662,252
Asst. ex-Yugoslavia	671,141	10,269,345			10,940,486
Burundi Emerg.Oper.	1,006,711	42,372			1,049,083
Other Trust Funds	682,792	2,634,989			3,317,781
	2,360,644	26,010,106			28,370,750
TUNISIA					
Annual Programme		5,051			5,051
		5,051			5,051
TURKEY					
Annual Programme		65,000			65,000
Asst. ex-Yugoslavia		691,558	63,324	657,578	1,412,460
		756,558	63,324	657,578	1,477,460

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Governmental					
UNITED ARAB EMIRATES					
Annual Programme	50,000				50,000
	50,000				50,000
UNITED KINGDOM					
Annual Programme		8,283,582			8,283,582
Emergency Fund		2,000,000			2,000,000
Afghan Repatriation		4,477,612			4,477,612
Kampuchean Returnees		571,429			571,429
Mozambican Returnees		746,269			746,269
C.P.A. Indo-Chinese		9,490,136			9,490,136
Asst. ex-Yugoslavia		9,413,096	35,518,406	870,431	45,801,933
Burundi Emerg.Oper.		522,388			522,388
Other Trust Funds		2,329,745			2,329,745
		37,834,257	35,518,406	870,431	74,223,094
UNITED STATES					
Annual Programme		90,515,063			90,515,063
Emergency Fund	1,000,000				1,000,000
Afghan Repatriation		6,500,000			6,500,000
Mozambican Returnees		4,000,000			4,000,000
Emerg. Horn Africa		15,054,139			15,054,139
Cyprus Operation	10,000,000				10,000,000
C.P.A. Indo-Chinese		16,869,112			16,869,112
Asst. ex-Yugoslavia	21,500,000	25,301,000		81,760,000	128,561,000
Burundi Emerg.Oper.	4,250,000				4,250,000
Other Trust Funds	2,750,000	13,248,987			15,998,987
	39,500,000	171,488,301		81,760,000	292,748,301
VENEZUELA					
Annual Programme		18,410			18,410
		18,410			18,410
Total Governmental	92,382,259	626,284,509	153,773,825	119,976,698	992,417,291

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Inter-Governmental					
EUROPEAN ECONOMIC COMMUNITY					
Annual Programme	14,771,821	9,870,576			24,642,397
Emergency Fund	62,500				62,500
Afghan Repatriation	3,888,864	2,486,667			6,375,531
Mozambican Returnees	432,182	1,432,627			1,864,809
Emerg. Horn Africa	106,250	111,310			217,560
C.P.A. Indo-Chinese	1,840,909				1,840,909
Asst. ex-Yugoslavia	45,275,986	34,425,344	10,345,251	1,842,081	91,888,662
Burundi Emerg.Oper.	2,054,404				2,054,404
Other Trust Funds	6,813,043	5,189,816	15,816,451	65,874	27,885,184
	75,245,959	53,516,340	26,161,702	1,907,955	156,831,956
UN DEPART.OF HUMANITARIAN AFFAIRS					
Burundi Emerg.Oper.		5,000,000			5,000,000
Other Trust Funds		3,000,000			3,000,000
		8,000,000			8,000,000
UNDP					
Other Trust Funds	518,626	53,332			571,958
	518,626	53,332			571,958
UNICEF					
Afghan Repatriation		24,000			24,000
		24,000			24,000
Total					
Inter-Governmental	75,764,585	61,593,672	26,161,702	1,907,955	165,427,914

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Non-Governmental/Private					
AFRICAN AMBASSADORS WIVES, ETHIOPIA					
Emerg. Horn Africa		8,000			8,000
		8,000			8,000
ACAZZI, ITALY					
Asst. ex-Yugoslavia				8,108	8,108
				8,108	8,108
AICHI CO. LTD., JAPAN					
Emergency Fund		14,918			14,918
		14,918			14,918
AJUNTAMENT DE CORNELLA,SPA					
Asst. ex-Yugoslavia				36,957	36,957
				36,957	36,957
AJUNTAMENT DE MANRESE, SPA					
Asst. ex-Yugoslavia				42,261	42,261
				42,261	42,261
ANONYMOUS					
Annual Programme		6,623			6,623
Burundi Emerg.Oper.		5,000			5,000
		11,623			11,623
ASSOCIATION EXIL BELGIUM					
Other Trust Funds		8,750			8,750
		8,750			8,750
AYUNTAMIENTO DE VALLADOLID, SPA					
Asst. ex-Yugoslavia		10,481			10,481
		10,481			10,481
BP EXPLORATION CO.LTD,UK					
Other Trust Funds		148,368			148,368
		148,368			148,368
BROODERLIJK DELEN, BEL					
Annual Programme		19,622			19,622
		19,622			19,622

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Non-Governmental/Private					
CAISSE DE DEPOTS & CONSIGN.,FRA					
Asst. ex-Yugoslavia		23,077			23,077
		23,077			23,077
CENTRE HOSPITALIER HOSPICES BEAUNE					
Annual Programme		9,346			9,346
		9,346			9,346
CHEESE FESTA COMMITTEE, JAPAN					
Annual Programme		15,269			15,269
		15,269			15,269
CHINESE RED CROSS					
Emerg. Horn Africa				625,000	625;000
				625,000	625,000
CHUBU GOLF ASSOC., JAPAN					
Annual Programme		28,043			28,043
		28,043			28,043
CITY OF TORONTO					
Asst. ex-Yugoslavia		19,841			19,841
		19,841			19,841
COMUN. AUTONOMA DE CANTABRIA, SPA					
Asst. ex-Yugoslavia			37,500		37,500
			37,500		37,500
DEUTSCHE STIFTUNG					
Annual Programme		11,256			11,256
Emergency Fund		18,634			18,634
Emerg. Horn Africa		18,634			18,634
Asst. ex-Yugoslavia		235,706			235,706
Burundi Emerg.Oper.		52,632			52,632
Other Trust Funds		25,316			25,316
		362,178			362,178
DU PONT DE NEMOURS INTL., GENEVA					
Other Trust Funds			16,842		16,842
			16,842		16,842

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Non-Governmental/Private					
EHIME SEIKYO, JAPAN					
Annual Programme		9,840			9,840
		9,840			9,840
EMILIA ROMAGNA REGION, ITA					
Asst. ex-Yugoslavia		31,447			31,447
		31,447			31,447
ETAT DE GENEVE, SWI					
Asst. ex-Yugoslavia		335,570			335,570
		335,570			335,570
ETERNIT, BELGIUM					
Asst. ex-Yugoslavia				90,909	90,909
				90,909	90,909
FARMIGEA, ITALY					
Asst. ex-Yugoslavia				13,514	13,514
				13,514	13,514
FINNISH REFUGEE COUNCIL					
Asst. ex-Yugoslavia		28,400			28,400
		28,400			28,400
FORD FOUNDATION, USA					
Other Trust Funds		180,000			180,000
		180,000			180,000
FUJI OPTICAL SERVICE, JAPAN					
Other Trust Funds				81,295	81,295
				81,295	81,295
FUNDACION OLOF PALME, SPA					
Asst. ex-Yugoslavia				245,986	245,986
				245,986	245,986
HANDICAP INTERNAT.,FRANCE					
Asst. ex-Yugoslavia				416,392	416,392
				416,392	416,392

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Non-Governmental/Private					
HORSE RACING WELFARE FOUND. JAPAN					
Mozambican Returnees		1,000,000			1,000,000
		1,000,000			1,000,000
HRH PRINCE ABDUL AZIZ, SAUDI ARABIA					
Annual Programme		26,667			26,667
		26,667			26,667
ICI FILMS, UK					
Asst. ex-Yugoslavia				31,008	31,008
				31,008	31,008
ITALIAN RED CROSS, ITA					
Emerg. Horn Africa				67,185	67,185
Asst. ex-Yugoslavia				193,520	193,520
				260,705	260,705
JAPAN ASSOC. SUPPORTING AFRICA					
Other Trust Funds				50,719	50,719
				50,719	50,719
JAPAN COMMITTEE FOR REFUGEE RELIEF					
Other Trust Funds		103,753			103,753
		103,753			103,753
JAPAN LADIES TENNIS FED.					
Annual Programme		4,032			4,032
Asst. ex-Yugoslavia		4,032			4,032
Other Trust Funds		9,259			9,259
		17,323			17,323
JAPAN RELIEF CLOTHING CENTRE					
Other Trust Funds				25,798	25,798
				25,798	25,798
JAPAN TIMES					
Annual Programme		29,915			29,915
Emerg. Horn Africa		29,914			29,914
		59,829			59,829
JINISHIAN MEMORIAL PROGRAM, USA					
Other Trust Funds		10,000			10,000
		10,000			10,000

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Non-Governmental/Private					
JINRUI AIZEN-KAI SOHONBU, JAPAN					
Annual Programme		18,868			18,868
		18,868			18,868
KANTO GOLF ASSOCIATION, JAPAN					
Annual Programme		167,663			167,663
		167,663			167,663
KOKUSAI AI-NO KOZA, JAPAN					
Annual Programme		20,349			20,349
		20,349			20,349
KOMEITO FUKUOKA, JAPAN					
Asst. ex-Yugoslavia		27,061			27,061
		27,061			27,061
KWAN WONG TAN & FONG,HKG					
Annual Programme		50,000			50,000
		50,000			50,000
M. OBA, JAPAN					
Emerg. Horn Africa		8,547			8,547
		8,547			8,547
M. OGATA					
Annual Programme		14,925			14,925
		14,925			14,925
MAINICHI SHIMBUN, JAPAN					
Emerg. Horn Africa		85,425			85,425
		85,425			85,425
MISCELLANEOUS					
Annual Programme		1,091,166			1,091,166
Emergency Fund		17,124			17,124
Kampuchean Returnees		79			79
Emerg. Horn Africa		75,093			75,093
C.P.A. Indo-Chinese		1,298			1,298
Asst. ex-Yugoslavia		84,404		14,389	98,793
Plan of Action MEA		1,810			1,810
Other Trust Funds		3,189			3,189
		1,274,163		14,389	1,288,552

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Non-Governmental/Private					
MUNDO EN ARMONIA, SPAIN					
Asst. ex-Yugoslavia				138,104	138,104
				138,104	138,104
NAMIBIAN SUPPORT COMMITTEE, UK					
Asst. ex-Yugoslavia				6,398	6,398
				6,398	6,398
NAT.ITALIAN AMERICAN FOUNDATION					
Annual Programme		10,000			10,000
Emerg. Horn Africa		8,500			8,500
		18,500			18,500
NAT.UNI.OF SINGAPORE STUDENTS UNION					
Annual Programme		33,643			33,643
		33,643			33,643
NESTLE, SWITZERLAND					
Kampuchean Returnees		69,930			69,930
		69,930			69,930
NIHON CHUKINTO AFRICA FUJINKAI					
Emerg. Horn Africa		8,547			8,547
		8,547			8,547
NIHON GOLF, JAPAN					
Annual Programme		9,259			9,259
		9,259			9,259
NIHON ROODOO KUMIAI SOORENGOOKAI					
Kampuchean Returnees		85,470			85,470
Emerg. Horn Africa		85,470			85,470
		170,940			170,940
ORCHESTRE PHIL.MONTE-CARLO					
Annual Programme		60,870			60,870
		60,870			60,870

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Non-Governmental/Private					
PASTORAL JUVENIL REDENTORISTA, SPA					
Asst. ex-Yugoslavia				196,464	196,464
				196,464	196,464
PHP RESEARCH INSTITUTE, JAPAN					
Annual Programme		9,259			9,259
		9,259			9,259
PROVINCE OF ROME, ITA					
Asst. ex-Yugoslavia				65,359	65,359
				65,359	65,359
RADDA BARNEN, SWEDEN					
Annual Programme				42,075	42,075
Other Trust Funds		29,209			29,209
		29,209		42,075	71,284
RISSHO KOSEI-KAI, JAPAN					
Annual Programme		6,783			6,783
Other Trust Funds		9,434			9,434
		16,217			16,217
S.B.P.E FRANCE					
Kampuchean Returnees		9,124			9,124
		9,124			9,124
SAVE THE CHILDREN, UK					
Asst. ex-Yugoslavia		13,433			13,433
		13,433			13,433
SEISHIN DOSOKAI JAPAN					
Annual Programme		9,677			9,677
		9,677			9,677
SEKAIRENPO SENGEN JICHITAI, JAPAN					
Annual Programme		48,377			48,377
		48,377			48,377
SOKA GAKKAI, FRANCE					
Asst. ex-Yugoslavia		154,497			154,497
		154,497			154,497

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Non-Governmental/Private					
SOKA GAKKAI,JAPAN					
Mozambican Returnees		241,935			241,935
Emerg. Horn Africa		279,795			279,795
Other Trust Funds		201,613			201,613
		723,343			723,343
SOROPTIMIST INTERN.OF AMERICAS,JPN					
Annual Programme		4,630			4,630
Emergency Fund		1,818			1,818
Kampuchean Returnees		11,009			11,009
Asst. ex-Yugoslavia		36,731			36,731
Burundi Emerg.Oper.		12,231			12,231
Repat. to Liberia		9,259			9,259
Other Trust Funds		27,669			27,669
		103,347			103,347
STICHTING VLUCHTELING, NETHERLANDS					
Annual Programme		224,879			224,879
Asst. ex-Yugoslavia		2,152,828			2,152,828
		2,377,707			2,377,707
TANZANIA MOZAMBIQUE FRIENDSHIP ASS.					
Mozambican Returnees		27,019			27,019
		27,019			27,019
THE SOROS FOUNDATION, USA					
Asst. ex-Yugoslavia		25,500,000			25,500,000
		25,500,000			25,500,000
TOYOHASHI ZEN I BANK, JAPAN					
Annual Programme		9,144			9,144
		9,144			9,144
TREE OF LIFE, JAPAN					
Annual Programme		113,257			113,257
		113,257			113,257
TURKISH RED CRESCENT, TURKEY					
Asst. ex-Yugoslavia				60,000	60,000
				60,000	60,000

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Non-Governmental/Private					
TUSCANY REGION, ITALY					
Emerg. Horn Africa		9,554			9,554
		9,554			9,554
UN ASSOCIATION, JAPAN					
Annual Programme		36,707			36,707
		36,707			36,707
UN ASSOCIATION, U.K.					
Annual Programme		36,319			36,319
Mozambican Returnees		475			475
Asst. ex-Yugoslavia		42,583			42,583
Plan of Action MEA		4,304			4,304
		83,681			83,681
UNOCAL INTERNATIONAL, USA					
Other Trust Funds		500,000			500,000
		500,000			500,000
WOMEN AID, UK					
Asst. ex-Yugoslavia		102,370			102,370
		102,370			102,370
WORLD ISLAMIC CALL SOCIETY, LYB					
Annual Programme		25,000			25,000
Asst. ex-Yugoslavia		25,000			25,000
		50,000			50,000
Total Non-Governmental/Private		34,446,957	54,342	2,451,441	36,952,740
GRAND TOTAL	168,146,844	722,325,138	179,989,869	124,336,094	1,194,797,945

Status of Prior Years' Outstanding Contributions
as at 31/12/93
(in United States Dollars)

Schedule 2

Donor	Year	Cash	Kind	Total
Governmental				
AUSTRALIA				
Annual Programme	1992		97,744	97,744
			97,744	97,744
BAHRAIN				
Other Trust Funds	1991	5,600		5,600
		5,600		5,600
BELGIUM				
Other Trust Funds	1992	80,000		80,000
Humanitarian Asst. to ex-Yugoslavia	1992		169,697	169,697
		80,000	169,697	249,697
BENIN				
Annual Programme	1990	2,000		2,000
Annual Programme	1991	2,000		2,000
		4,000		4,000
BHUTAN				
Annual Programme	1992	5,000		5,000
		5,000		5,000
CANADA				
Humanitarian Asst. to ex-Yugoslavia	1992	3,125,000		3,125,000
		3,125,000		3,125,000
CHINA				
Annual Programme	1991	250,000		250,000
Annual Programme	1992	250,000		250,000
		500,000		500,000
DJIBOUTI				
Annual Programme	1992	1,000		1,000
		1,000		1,000
FRANCE				
Annual Programme	1990	525,600		525,600
Annual Programme	1991	275,920		275,920
Annual Programme	1992		185,185	185,185
Emergency Op. in the Horn of Africa	1991	1,350,000		1,350,000
Other Trust Funds	1991	13,706	1,158,302	1,172,008
Other Trust Funds	1992	6,992		6,992
		2,172,218	1,343,487	3,515,705

Status of Prior Years' Outstanding Contributions
as at 31/12/93
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Schedule 2

Donor	Year	Cash	Kind	Total
Governmental				
GERMANY				
Other Trust Funds	1992		7,126,097	7,126,097
			7,126,097	7,126,097
POLAND				
Annual Programme	1992	20,000		20,000
		20,000		20,000
SENEGAL				
Annual Programme	1991	6,000		6,000
Other Trust Funds	1991	1,000		1,000
		7,000		7,000
SPAIN				
Other Trust Funds	1991	4,000,000	466,667	4,466,667
Humanitarian Asst. to ex-Yugoslavia	1992		1,547,826	1,547,826
		4,000,000	2,014,493	6,014,493
VIETNAM				
Annual Programme	1990	1,500		1,500
		1,500		1,500
ZIMBABWE				
Annual Programme	1992	9,294		9,294
		9,294		9,294
YUGOSLAVIA				
Plan of Action for the Middle East	1991		225,225	225,225
			225,225	225,225
INDIA				
Annual Programme	1992	7,143		7,143
		7,143		7,143
IRAN				
Annual Programme	1991	44,000		44,000
Annual Programme	1992	44,000		44,000
		88,000		88,000
ITALY				
Other Trust Funds	1992	431,655		431,655
		431,655		431,655

Status of Prior Years' Outstanding Contributions
as at 31/12/93
(in United States Dollars)

Schedule 2

Donor	Year	Cash	Kind	Total
Governmental				
KENYA				
Annual Programme	1992	448		448
		448		448
KUWAIT				
Other Trust Funds	1990		348,300	348,300
			348,300	348,300
LAO PEOPLE'S DEM.REP				
Annual Programme	1991	6,000		6,000
Annual Programme	1992	6,000		6,000
		12,000		12,000
LIBYA				
Annual Programme	1989	15,000		15,000
		15,000		15,000
MADAGASCAR				
Annual Programme	1989	316		316
Annual Programme	1991	263		263
		579		579
MALAYSIA				
Annual Programme	1989	20,000		20,000
		20,000		20,000
MOROCCO				
Annual Programme	1992	15,000		15,000
Other Trust Funds	1992		728,781	728,781
Humanitarian Asst. to ex-Yugoslavia	1992	10,000	706,015	716,015
		25,000	1,434,796	1,459,796
NAMIBIA				
Annual Programme	1991	3,559		3,559
		3,559		3,559
NETHERLANDS				
Annual Programme	1992	277,778		277,778
Other Trust Funds	1990	66,747		66,747
Other Trust Funds	1991	35,864		35,864
Other Trust Funds	1992		223,948	223,948
		380,389	223,948	604,337

Status of Prior Years' Outstanding Contributions
as at 31/12/93
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Schedule 2

Donor	Year	Cash	Kind	Total
Governmental				
NORWAY				
Plan of Action for the Middle East	1991		1,574,120	1,574,120
			1,574,120	1,574,120
OMAN				
Other Trust Funds	1992		2,732,030	2,732,030
			2,732,030	2,732,030
SWEDEN				
Plan of Action for the Middle East	1991		5,732,484	5,732,484
Other Trust Funds	1992	154,009		154,009
		154,009	5,732,484	5,886,493
SWITZERLAND				
Other Trust Funds	1991	72,727		72,727
Humanitarian Asst. to ex-Yugoslavia	1992		1,455,475	1,455,475
		72,727	1,455,475	1,528,202
TOGO				
Kampuchean Returnees	1992	1,000		1,000
		1,000		1,000
TUNISIA				
Humanitarian Asst. to ex-Yugoslavia	1992	2,000		2,000
		2,000		2,000
TURKEY				
Annual Programme	1992	20,000		20,000
		20,000		20,000
UNITED KINGDOM				
Other Trust Funds	1990	492,126		492,126
		492,126		492,126
UNITED STATES				
Cyprus Operation	1992	2,100,000		2,100,000
Humanitarian Asst. to ex-Yugoslavia	1992		2,956,837	2,956,837
		2,100,000	2,956,837	5,056,837
Total Governmental		13,756,247	27,434,733	41,190,980

Status of Prior Years' Outstanding Contributions
as at 31/12/93
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Schedule 2

Donor	Year	Cash	Kind	Total
Inter-Governmental				
AGFUND				
Other Trust Funds	1988	400,000		400,000
		400,000		400,000
E.E.C.				
Annual Programme	1989	410,643		410,643
Annual Programme	1991	161,693		161,693
Annual Programme	1992	2,977,538		2,977,538
Afghan Repatriation Programme	1992	956,332		956,332
C.P.A. for Indo-Chinese Refugees	1992	497,524		497,524
Plan of Action for the Middle East	1991		5,121,951	5,121,951
Angolan Repatriation Operation	1992	958,995		958,995
Other Trust Funds	1989	156,250		156,250
Other Trust Funds	1991	1,767,913	268,675	2,036,588
Other Trust Funds	1992	3,208,740	814,683	4,023,423
Humanitarian Asst. to ex-Yugoslavia	1992		29,516,985	29,516,985
		11,095,628	35,722,294	46,817,922
UN SECRETARY GENERAL				
Annual Programme	1991	263,000		263,000
		263,000		263,000
UNDP				
Other Trust Funds	1992	476,057		476,057
		476,057		476,057
UNOCA, GENEVE				
Afghan Repatriation Programme	1992	14,000		14,000
		14,000		14,000
Total Inter-Governmental		12,248,685	35,722,294	47,970,979
Non-Governmental/Private				
BAGEDO TRAD.CORP.				
Other Trust Funds	1992		522,950	522,950
			522,950	522,950
OXFAM, UK				
Other Trust Funds	1992		93,446	93,446
			93,446	93,446
Total Non-Governmental/Private			616,396	616,396
GRAND TOTAL		26,004,932	63,773,423	89,778,355

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Schedule 3

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Africa						
ANGOLA						
Local Settlement	69,800			-50,044	17,700	2,056
Repatriation	30,000	8,700		-12,160	26,540	
	99,800	8,700		-62,204	44,240	2,056
BOTSWANA						
Care & Maintenance	230,800			27,800	256,100	2,500
Local Settlement	95,700			1,517	97,191	26
Administration	294,500			-15,640	278,860	
	621,000			13,677	632,151	2,526
BURKINA FASO						
Care & Maintenance	457,300			-5,000	431,700	20,600
	457,300			-5,000	431,700	20,600
BURUNDI						
Care & Maintenance	176,200	139,922		5,120	321,239	3
Local Settlement	368,300			-11,365	356,135	800
Repatriation			2,646,000	280,556	2,422,891	503,665
Administration	208,800			16,239	225,039	
	753,300	139,922	2,646,000	290,550	3,325,304	504,468
CAMEROON						
Care & Maintenance	169,100	2,227		6,800	149,827	28,300
Local Settlement	153,800	1,148		44,348	197,561	1,735
Repatriation	114,900			-16,400	97,750	750
Administration	402,900			13,171	416,071	
	840,700	3,375		47,919	861,209	30,785
CENTRAL AFRICAN REPUBLIC						
Care & Maintenance	1,610,900			-34,100	1,523,526	53,274
Local Settlement	53,000			77,000	130,000	
Repatriation	31,900				30,000	1,900
	1,695,800			42,900	1,683,526	55,174
CHAD						
Care & Maintenance	82,500			7,700	78,000	12,200
	82,500			7,700	78,000	12,200
CONGO						
Care & Maintenance			559,300		559,300	
Local Settlement	346,000	1,912			347,312	600
Resettlement	15,500			-10,000	5,500	
Repatriation	63,100			-20,000	43,100	
	424,600	1,912	559,300	-30,000	955,212	600

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Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Africa						
COTE D'IVOIRE						
Care & Maintenance	35,000			1,000	35,903	97
Local Settlement	9,501,500			-189,112	9,215,947	96,441
	9,536,500			-188,112	9,251,850	96,538
DJIBOUTI						
Care & Maintenance	2,962,900	106,302		92,577	3,161,779	
Repatriation	119,400				119,400	
Administration	545,400			118,403	663,803	
	3,627,700	106,302		210,980	3,944,982	
ETHIOPIA						
Care & Maintenance	11,970,900			45,641	11,990,041	26,500
Local Settlement	4,035,200				3,900,700	134,500
Resettlement	27,300			6,486	33,786	
Administration	971,000			103,603	1,074,192	411
	17,004,400			155,730	16,998,719	161,411
GABON						
Local Settlement	118,300			28,500	134,600	12,200
	118,300			28,500	134,600	12,200
GHANA						
Care & Maintenance	495,000				495,000	
	495,000				495,000	
GUINEA						
Care & Maintenance	16,498,400			-270,527	16,226,296	1,577
Repatriation		30,414			30,414	
	16,498,400	30,414		-270,527	16,256,710	1,577
GUINEA-BISSAU						
Care & Maintenance			1,423,597		1,150,275	273,322
			1,423,597		1,150,275	273,322
KENYA						
Care & Maintenance	32,994,600	3,345,855		-504,172	35,259,757	576,526
Local Settlement	398,600	13,460		15,200	427,260	
Resettlement	492,400			67,747	559,147	1,000
Repatriation			2,800,000		2,800,000	
Administration	773,600			-29,410	723,334	20,856
	34,659,200	3,359,315	2,800,000	-450,635	39,769,498	598,382

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Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Africa						
LESOTHO						
Care & Maintenance	150,400			23,484	173,884	
	150,400			23,484	173,884	
LIBERIA						
Care & Maintenance	869,100			135,480	1,004,580	
Repatriation			1,500,000		1,211,112	288,888
	869,100		1,500,000	135,480	2,215,692	288,888
MALAWI						
Care & Maintenance	24,210,000	274,328		13,452	24,497,431	349
Administration	390,800			103,895	494,695	
	24,600,800	274,328		117,347	24,992,126	349
MALI						
Care & Maintenance	386,800	138,835			525,635	
Repatriation			500,000		500,000	
	386,800	138,835	500,000		1,025,635	
MOZAMBIQUE						
Care & Maintenance	110,000	9,900		99,300	218,897	303
Repatriation			5,000,000		5,000,000	
	110,000	9,900	5,000,000	99,300	5,218,897	303
NAMIBIA						
Care & Maintenance	836,100			-17,268	783,593	35,239
	836,100			-17,268	783,593	35,239
NIGER						
Care & Maintenance	132,700				129,900	2,800
	132,700				129,900	2,800
NIGERIA						
Care & Maintenance	420,200			-32,292	387,908	
Local Settlement	30,000				27,815	2,185
Administration	179,800			39,577	219,377	
	630,000			7,285	635,100	2,185
OVERALL ALLOCATION (VARIOUS)						
Administration	283,500			-222,005	61,495	
	283,500			-222,005	61,495	

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Schedule 3

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Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Africa						
RWANDA						
Care & Maintenance	278,900			-19,000	259,747	153
Local Settlement	610,400			-45,300	551,674	13,426
Repatriation			113,200	82,135	195,165	170
Administration	338,200			-63,020	275,180	
	1,227,500		113,200	-45,185	1,281,766	13,749
SENEGAL						
Care & Maintenance	964,600			-34,227	928,744	1,629
Local Settlement	1,356,900	13,602		24,340	1,381,027	13,815
Resettlement	81,900			68,047	149,947	
Administration	860,700			155,510	1,016,210	
	3,264,100	13,602		213,670	3,475,928	15,444
SIERRA LEONE						
Care & Maintenance	872,600			98,312	970,912	
Repatriation			500,000		500,000	
	872,600		500,000	98,312	1,470,912	
SOMALIA						
Care & Maintenance	150,000				100,000	50,000
	150,000				100,000	50,000
SOUTH AFRICA						
Repatriation			842,700	-315,102	523,160	4,438
			842,700	-315,102	523,160	4,438
SUDAN						
Care & Maintenance	1,818,700	16,570		-93,880	1,650,315	91,075
Local Settlement	5,882,100			506,704	6,177,100	211,704
Resettlement	96,800			4,105	94,781	6,124
Repatriation	150,000			-120,000	30,000	
Administration	1,492,900			494,866	1,987,766	
	9,440,500	16,570		791,795	9,939,962	308,903
SWAZILAND						
Care & Maintenance	1,252,400			250,261	1,469,528	33,133
Local Settlement	242,900			19,389	262,289	
Administration	272,500			203,145	475,645	
	1,767,800			472,795	2,207,462	33,133
TANZANIA						
Care & Maintenance	583,700			-50,655	474,428	58,617
Local Settlement	338,300				313,795	24,505
Repatriation			1,436,900	-362,691	1,005,573	68,636
Administration	444,700			63,143	507,843	
	1,366,700		1,436,900	-350,203	2,301,639	151,758

GENERAL PROGRAMMES

Schedule 3

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Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Africa						
TOGO						
Care & Maintenance	80,000			27,900	107,900	
	80,000			27,900	107,900	
UGANDA						
Care & Maintenance	500,000			-40,938	455,000	4,062
Local Settlement	4,970,900	631,948		-22,205	5,545,593	35,050
Administration	715,700			133,660	849,360	
	6,186,600	631,948		70,517	6,849,953	39,112
WEST AFRICA						
Care & Maintenance	92,100				90,980	1,120
Resettlement	14,000			24,000	38,000	
Repatriation	51,200			30,000	81,200	
	157,300			54,000	210,180	1,120
ZAIRE						
Care & Maintenance	2,299,300			-322,185	1,966,990	10,125
Local Settlement	2,822,500	1,150		16,516	2,752,001	88,165
Resettlement	14,200			-7,100	7,100	
Repatriation	71,200				68,000	3,200
Administration	1,178,200			44,290	1,222,490	
	6,385,400	1,150		-268,479	6,016,581	101,490
ZAMBIA						
Care & Maintenance	564,300			60,427	624,727	
Local Settlement	1,243,400			77,900	1,321,200	100
Repatriation	20,000				20,000	
Administration	489,600			234,935	724,535	
	2,317,300			373,262	2,690,462	100
ZIMBABWE						
Care & Maintenance	4,107,100			-14,000	4,031,818	61,282
Administration	266,100			14,829	280,929	
	4,373,200			829	4,312,747	61,282
Total Africa	152,502,900	4,736,273	17,321,697	1,059,212	172,737,950	2,882,132

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Schedule 3

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Asia & Oceania						
AUSTRALIA						
Care & Maintenance	8,200				7,750	450
Administration	574,400			-35,692	535,333	3,375
	582,600			-35,692	543,083	3,825
BANGLADESH						
Care & Maintenance	18,309,100			-789,692	14,934,876	2,584,532
Repatriation			800,000		800,000	
	18,309,100		800,000	-789,692	15,734,876	2,584,532
CHINA						
Care & Maintenance	65,000			44,380	109,254	126
Local Settlement	2,286,000				2,286,000	
Repatriation			130,900		130,869	31
Administration	307,100			-21,245	282,320	3,535
	2,658,100		130,900	23,135	2,808,443	3,692
HONG KONG						
Care & Maintenance	2,964,500			26,977	2,991,477 a)	
Resettlement	384,600				384,600	
Administration	612,500			44,330	656,830	
	3,961,600			71,307	4,032,907	
INDIA						
Care & Maintenance	3,548,500			663,219	4,209,437	2,282
Repatriation	91,100			32,051	115,951	7,200
Administration	141,700				121,532	20,168
	3,781,300			695,270	4,446,920	29,650
INDONESIA						
Care & Maintenance	106,800				92,000	14,800
Administration	291,300				280,505	10,795
	398,100				372,505	25,595
JAPAN						
Care & Maintenance	1,400,000			697,811	1,998,672	99,139
Administration	1,773,900			21,245	1,774,205	20,940
	3,173,900			719,056	3,772,877	120,079

a) In 1988, UNHCR and the Hong Kong Government reached a Statement of Understanding under which UNHCR indicated its commitment to meet costs of care, maintenance and social services required by all asylum seekers, refugees and persons determined not to be refugees as provided in project agreements with Hong Kong Government and the voluntary agencies, and subject to the availability of funds for this purpose. The Hong Kong Government states that its cumulative expenditure (net of reimbursement by UNHCR) on these items was HK$ 861.6 million (US$ 111.46 million) as at 31 December 1993. This amount is recorded as an asset in the financial statements of the Hong Kong Government.

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Schedule 3

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Asia & Oceania						
KOREA						
Care & Maintenance	39,900				39,900	
	39,900				39,900	
MALAYSIA						
Care & Maintenance	549,600				513,600	36,000
Local Settlement		102,262			97,287	4,975
Administration	413,200			50,380	463,580	
	962,800	102,262		50,380	1,074,467	40,975
MYANMAR						
Repatriation			130,000		14,477	115,523
			130,000		14,477	115,523
NEPAL						
Care & Maintenance	7,957,200			-70,012	7,751,031	136,157
Administration	190,100			41,977	232,077	
	8,147,300			-28,035	7,983,108	136,157
OTHER COUNTRIES IN ASIA						
Resettlement	2,013,700	547		-151,793	1,677,706	184,748
	2,013,700	547		-151,793	1,677,706	184,748
OVERALL ALLOCATION (VARIOUS)						
Administration	202,300			-119,376	53,871	29,053
	202,300			-119,376	53,871	29,053
PAPUA NEW GUINEA						
Local Settlement	896,300			38,578	922,088	12,790
Repatriation	67,300				35,000	32,300
	963,600			38,578	957,088	45,090
PHILIPPINES						
Care & Maintenance	501,800	10,350		-23,093	474,693	14,364
Resettlement	3,964,100			-450,876	3,513,224	
Administration	349,600			-8,638	339,469	1,493
	4,815,500	10,350		-482,607	4,327,386	15,857
SINGAPORE						
Care & Maintenance	474,700			-32,039	442,103	558
	474,700			-32,039	442,103	558

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Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Asia & Oceania						
SRI LANKA						
Care & Maintenance	32,400				25,000	7,400
	32,400				25,000	7,400
THAILAND						
Care & Maintenance	8,363,700			-297,524	7,192,630	873,546
Resettlement	669,700			46,389	661,789	54,300
Administration	1,100,100			173,766	1,273,866	
	10,133,500			-77,369	9,128,285	927,846
VIET NAM						
Local Settlement	120,000				120,000	
Resettlement	40,000				18,750	21,250
	160,000				138,750	21,250
Total Asia & Oceania	60,810,400	113,159	1,060,900	-118,877	57,573,752	4,291,830

GENERAL PROGRAMMES

Appropriations and Expenditure under the Annual Programme
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Schedule 3

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Europe						
AUSTRIA						
Local Settlement	283,200			-95,130	178,327	9,743
Administration	634,700				612,865	21,835
	917,900			-95,130	791,192	31,578
BELGIUM						
Local Settlement	51,200	34,311			59,433	26,078
Administration	1,150,700	50,000		-82,419	1,111,255	7,026
	1,201,900	84,311		-82,419	1,170,688	33,104
BULGARIA						
Local Settlement	94,000			-6,662	64,368	22,970
	94,000			-6,662	64,368	22,970
COMM.IND.STATES						
Emergency Assistance		27,577			27,577	
Care & Maintenance	2,694,500				2,600,000	94,500
	2,694,500	27,577			2,627,577	94,500
CZECH REPUBLIC						
Local Settlement	213,300		3,000	2,000	144,348	73,952
	213,300		3,000	2,000	144,348	73,952
FORMER YUGOSLAVIA						
Care & Maintenance	600,000			-80,742	420,000	99,258
Resettlement	42,700				20,700	22,000
	642,700			-80,742	440,700	121,258
FRANCE						
Local Settlement	805,900			655	734,678	71,877
Repatriation	100,000	70,000		30,500	200,084	416
Administration	1,025,000			-21,008	964,878	39,114
	1,930,900	70,000		10,147	1,899,640	111,407
GERMANY						
Local Settlement	978,800			-22,281	789,200	167,319
Administration	1,432,100				1,424,052	8,048
	2,410,900			-22,281	2,213,252	175,367
GREECE						
Care & Maintenance	1,503,000	18,223		-22,528	1,450,547	48,148
Administration	238,800			-18,187	210,869	9,744
	1,741,800	18,223		-40,715	1,661,416	57,892

GENERAL PROGRAMMES — Schedule 3

Appropriations and Expenditure under the Annual Programme
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(in United States Dollars)

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Europe						
HUNGARY						
Care & Maintenance	95,000			4,900	98,794	1,106
Local Settlement	194,000				182,747	11,253
Administration	212,500			21,008	233,508	
	501,500			25,908	515,049	12,359
IRELAND						
Local Settlement	28,700				24,560	4,140
	28,700				24,560	4,140
ITALY						
Care & Maintenance	753,000			25,323	778,323	
Local Settlement	526,600			20,800	547,400	
Administration	1,102,400			164,265	1,266,665	
	2,382,000			210,388	2,592,388	
MALTA						
Care & Maintenance	87,700	34,290		19,200	141,190	
	87,700	34,290		19,200	141,190	
NETHERLANDS						
Administration	180,700			18,991	199,691	
	180,700			18,991	199,691	
NEWLY INDEPENDANT STATES						
Care & Maintenance			510,000		300,000	210,000
			510,000		300,000	210,000
OTHER COUNTRIES IN EUROPE						
Care & Maintenance	2,253,300	339,700		-56,930	2,322,782	213,288
	2,253,300	339,700		-56,930	2,322,782	213,288
OVERALL ALLOCATION (VARIOUS)						
Administration	90,100			26,807	116,907	
	90,100			26,807	116,907	
POLAND						
Local Settlement	250,700			-24,100	104,077	122,523
	250,700			-24,100	104,077	122,523

GENERAL PROGRAMMES

Appropriations and Expenditure under the Annual Programme

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Schedule 3

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Europe						
PORTUGAL						
Local Settlement	609,500			50,242	629,290	30,452
	609,500			50,242	629,290	30,452
ROMANIA						
Care & Maintenance	643,000			-170,100	205,707	267,193
	643,000			-170,100	205,707	267,193
SLOVAK REPUBLIC						
Local Settlement			42,900		16,245	26,655
			42,900		16,245	26,655
SPAIN						
Local Settlement	355,600				321,941	33,659
Administration	512,500			-127,874	384,626	
	868,100			-127,874	706,567	33,659
SWEDEN						
Local Settlement	304,000				248,468	55,532
Administration	595,000			8,605	603,605	
	899,000			8,605	852,073	55,532
SWITZERLAND						
Local Settlement	554,600				547,000	7,600
	554,600				547,000	7,600
TURKEY						
Care & Maintenance	1,519,842	114,150		59,781	1,693,425	348
Local Settlement	27,500				27,500	
Resettlement	404,600			163,089	563,789	3,900
Administration	570,500			36,618	607,118	
	2,522,442	114,150		259,488	2,891,832	4,248
UNITED KINGDOM						
Local Settlement	447,700				428,348	19,352
Repatriation	150,000				150,000	
Administration	868,000			112,742	978,577	2,165
	1,465,700			112,742	1,556,925	21,517
Total Europe	25,184,942	688,251	555,900	37,565	24,735,464	1,731,194

GENERAL PROGRAMMES

Schedule 3

Appropriations and Expenditure under the Annual Programme
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Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Americas						
ARGENTINA						
Local Settlement	742,500			8,648	751,148	
Repatriation	145,900			-27,814	114,027	4,059
Administration	627,400				602,665	24,735
	1,515,800			-19,166	1,467,840	28,794
BELIZE						
Local Settlement	1,045,300			-60,160	984,220	920
Administration	66,600				57,677	8,923
	1,111,900			-60,160	1,041,897	9,843
BOLIVIA						
Care & Maintenance	156,900			10,000	166,900	
	156,900			10,000	166,900	
BRAZIL						
Care & Maintenance	550,000			112,970	662,970	
Administration	314,400			20,000	256,739	77,661
	864,400			132,970	919,709	77,661
CANADA						
Local Settlement	473,500			-46,900	421,828	4,772
Administration	556,300			-112,742	429,044	14,514
	1,029,800			-159,642	850,872	19,286
CHILE						
Care & Maintenance	208,500				191,247	17,253
Administration	200,200			-61,155	108,140	30,905
	408,700			-61,155	299,387	48,158
COLOMBIA						
Care & Maintenance	35,400			2,900	37,776	524
	35,400			2,900	37,776	524
COSTA RICA						
Local Settlement	1,617,100			-22,792	1,570,986	23,322
Repatriation	300,000			-120,000	180,000	
Administration	847,500				681,428	166,072
	2,764,600			-142,792	2,432,414	189,394
CUBA						
Care & Maintenance			252,700		241,833	10,867
			252,700		241,833	10,867

GENERAL PROGRAMMES

Appropriations and Expenditure under the Annual Programme as at 31/12/93

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Schedule 3

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Americas						
DOMINICAN REPUBLIC						
Local Settlement	1,480,500				1,223,375	257,125
	1,480,500				1,223,375	257,125
ECUADOR						
Care & Maintenance	78,500			-5,300	71,730	1,470
	78,500			-5,300	71,730	1,470
GUATEMALA						
Repatriation	97,800			-10,000	80,592	7,208
	97,800			-10,000	80,592	7,208
HAITI						
Repatriation			470,600		255,730	214,870
			470,600		255,730	214,870
HONDURAS						
Local Settlement			192,000		180,000	12,000
Repatriation	116,200				107,122	9,078
Administration	49,600			3,509	53,109	
	165,800		192,000	3,509	340,231	21,078
LATIN AMERICA, N. WESTERN						
Care & Maintenance	20,000				20,000	
Repatriation	338,400	33,000		6,662	377,754	308
	358,400	33,000		6,662	397,754	308
LATIN AMERICA, NORTHERN						
Local Settlement	170,400			-4,529	163,400	2,471
Repatriation	1,003,100			-190,825	784,431	27,844
	1,173,500			-195,354	947,831	30,315
LATIN AMERICA, SOUTHERN						
Repatriation	30,000	1,531			31,530	1
	30,000	1,531			31,530	1
MEXICO						
Care & Maintenance	2,227,000	82,100		129,718	2,405,797	33,021
Local Settlement	2,772,600	22,600		85,213	2,862,895	17,518
Repatriation	258,400	4,300		-112,580	150,120	
Administration	1,261,200				1,165,862	95,338
	6,519,200	109,000		102,351	6,584,674	145,877

GENERAL PROGRAMMES

Schedule 3

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Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
Americas						
NICARAGUA						
Administration	108,800			4,272	113,072	
	108,800			4,272	113,072	
OVERALL ALLOCATION (VARIOUS)						
Administration	273,200			-38,296	199,224	35,680
	273,200			-38,296	199,224	35,680
PANAMA						
Local Settlement	202,200				202,200	
	202,200				202,200	
PARAGUAY						
Care & Maintenance	13,400				13,400	
	13,400				13,400	
PERU						
Care & Maintenance	154,600				154,600	
	154,600				154,600	
UNITED STATES OF AMERICA						
Local Settlement	773,900			9,889	783,738	51
Resettlement	213,100			-54,822	154,881	3,397
Administration	1,030,100			-135,331	886,903	7,866
	2,017,100			-180,264	1,825,522	11,314
URUGUAY						
Care & Maintenance	100,000				100,000	
	100,000				100,000	
VENEZUELA						
Care & Maintenance	108,900			-18,431	76,913	13,556
Administration	722,200			29,238	744,713	6,725
	831,100			10,807	821,626	20,281
Total Americas	21,491,600	143,531	915,300	-598,658	20,821,719	1,130,054

GENERAL PROGRAMMES

Schedule 3

Appropriations and Expenditure under the Annual Programme
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(in United States Dollars)

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
SWANAME						
AFGHANISTAN						
Care & Maintenance	30,000				15,000	15,000
	30,000				15,000	15,000
ALGERIA						
Care & Maintenance	4,333,000				3,766,086	566,914
Administration	339,200				328,466	10,734
	4,672,200				4,094,552	577,648
CYPRUS						
Care & Maintenance	67,200				57,940	9,260
	67,200				57,940	9,260
EGYPT						
Care & Maintenance	976,800				976,799	1
Local Settlement	368,300				309,605	58,695
Resettlement	29,900				29,900	
Administration	623,800			-90,359	500,514	32,927
	1,998,800			-90,359	1,816,818	91,623
IRAN						
Care & Maintenance	490,700				490,700	
Local Settlement	11,482,200			-1,123,578	8,110,481	2,248,141
Repatriation			1,200,000		1,200,000	
Administration	527,500			39,076	566,576	
	12,500,400		1,200,000	-1,084,502	10,367,757	2,248,141
IRAQ						
Care & Maintenance	1,738,700			-175,179	1,473,453	90,068
Resettlement			117,700		59,000	58,700
Repatriation	284,500				142,000	142,500
	2,023,200		117,700	-175,179	1,674,453	291,268
JORDAN						
Care & Maintenance	482,000			23,904	505,904	
	482,000			23,904	505,904	
LEBANON						
Care & Maintenance	32,800				32,800	
Local Settlement	282,600				265,796	16,804
Resettlement	18,200				18,200	
Administration	252,600			18,800	271,400	
	586,200			18,800	588,196	16,804

GENERAL PROGRAMMES Schedule 3

Appropriations and Expenditure under the Annual Programme
as at 31/12/93
(in United States Dollars)

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
SWANAME						
LIBYA						
Care & Maintenance	1,012,000			23,075	1,035,075	
Repatriation	39,500				20,000	19,500
	1,051,500			23,075	1,055,075	19,500
MAURITANIA						
Care & Maintenance	4,305,100			-37,698	4,204,830	62,572
Repatriation			385,000		385,000	
	4,305,100		385,000	-37,698	4,589,830	62,572
MIDDLE EAST						
Care & Maintenance	1,558,700			14,623	1,288,863	284,460
Local Settlement	226,000				215,794	10,206
Resettlement	10,800				8,000	2,800
Repatriation			62,700		40,000	22,700
	1,795,500		62,700	14,623	1,552,657	320,166
MOROCCO						
Care & Maintenance	75,000			-1,713	72,500	787
Local Settlement	26,500			1,713	28,031	182
	101,500				100,531	969
OVERALL ALLOCATION (VARIOUS)						
Administration	139,300			32,483	171,783	
	139,300			32,483	171,783	
PAKISTAN						
Care & Maintenance	17,973,000	769,794		-23,904	17,949,541	769,349
Resettlement	88,900				82,733	6,167
Administration	1,502,800			175,179	1,676,384	1,595
	19,564,700	769,794		151,275	19,708,658	777,111
SYRIA						
Care & Maintenance	965,100				965,100	
Local Settlement	24,800				24,783	17
Resettlement	13,500				5,400	8,100
Repatriation	150,000				62,500	87,500
	1,153,400				1,057,783	95,617
TUNISIA						
Local Settlement	84,200				82,743	1,457
	84,200				82,743	1,457

GENERAL PROGRAMMES

Schedule 3

Appropriations and Expenditure under the Annual Programme
as at 31/12/93
(in United States Dollars)

Project by Region and Country	Executive Committee Approp.	<------Transfers From/Between-----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
SWANAME						
YEMEN						
Care & Maintenance	3,387,900				3,016,189	371,711
Repatriation	125,100				91,862	33,238
	3,513,000				3,108,051	404,949
Total SWANAME	54,068,200	769,794	1,765,400	-1,123,578	50,547,731	4,932,085
Overall						
Emergency Assistance	419,700				419,700	
Programme Reserve	11,567,758	-7,127,435				4,440,323
Care & Maintenance	15,380,400	80,000	-2,781,597	-187,188	12,459,395	32,220
Local Settlement	4,990,400	196,427	-234,900	-145,902	4,244,811	561,214
Resettlement	1,428,500		-84,700	-103,154	1,237,796	2,850
Repatriation	20,760,000		-18,518,000	315,102	1,790,342	766,760
Administration	20,053,200			865,478	20,888,926	29,752
Total Overall	74,599,958	-6,851,008	-21,619,197	744,336	41,040,970	5,833,119
Total Annual Programme	388,658,000	-400,000			367,457,586	20,800,414

GENERAL PROGRAMMES 1993 — Schedule 3
Appropriations and Expenditure under the Emergency Fund — Report 2
as at 31/12/93
(in United States Dollars)

	Appropriation	Transfer	Expenditure	Unobligated Balance
CENTRAL AFRICAN REPUBLIC		1,511,405	1,511,405	
GAMBIA		421,000	421,000	
GHANA		450,000	450,000	
LIBERIA		4,483,735	4,483,735	
RWANDA		1,686,848	1,686,848	
TANZANIA		1,000,000	1,000,000	
UGANDA		500,000	500,000	
ZAIRE		250,000	250,000	
REGIONAL TOTAL		10,302,988	10,302,988	
VIET NAM		496,000	496,000	
REGIONAL TOTAL		496,000	496,000	
UNITED STATES OF AMERICA		45,064	45,064	
VENEZUELA		55,063	55,063	
REGIONAL TOTAL		100,127	100,127	
AFGHANISTAN		4,057,400	4,057,400	
CENTRAL ASIAN REPUBLICS		2,337,000	2,337,000	
IRAN		250,000	250,000	
LEBANON		100,000	100,000	
REGIONAL TOTAL		6,744,400	6,744,400	
OVERALL ALLOCATION (VARIOUS)	25,000,000	17,643,515-	7,301,850	54,635
REGIONAL TOTAL	25,000,000	17,643,515-	7,301,850	54,635
TOTAL Emergency Fund	25,000,000		24,945,365	54,635

SPECIAL PROGRAMMES 1993
as at 31 December 1993
(in United States Dollars)

Schedule 4

Fund by Country	Funds Allocated	Expenditure	Unobligated Balance
Education Account			
ALGERIA	20,800	20,533	267
ARGENTINA	14,200	14,200	
BANGLADESH	29,100	25,782	3,318
BENIN PEOPLES' REPUBLIC	82,400	82,400	
BOTSWANA	80,200	80,170	30
BRAZIL	25,000	24,875	125
BURKINA FASO	25,750	25,750	
BURUNDI	123,447	110,146	13,301
CAMEROON	104,992	104,992	
CENTRAL AFRICAN REPUBLIC	73,700	73,700	
COLOMBIA	1,964	1,943	21
CONGO	196,900	196,900	
COSTA RICA	11,398	11,398	
DOMINICAN REPUBLIC	15,527	15,527	
EGYPT	183,000	183,000	
ETHIOPIA	100,200	86,780	13,420
GABON	35,200	35,200	
GHANA	107,571	97,000	10,571
GUINEA	3,350	2,657	693
KENYA	58,669	34,740	23,929
LATIN AMERICA, N. WESTERN	10,463	10,463	
LATIN AMERICA, SOUTHERN	85,800	85,800	
LEBANON	18,500	18,500	
LESOTHO	82,000	82,000	
LIBERIA	55,800	55,800	
MALI	75,870	75,870	
MEXICO	76,814	76,814	
MOROCCO	48,300	48,298	2
NIGER	42,400	42,400	
NIGERIA	39,283	39,283	
OVERALL ALLOCATION (VARIOUS)	241,771	70,000	171,771
PAKISTAN	132,489	127,691	4,798
PAPUA NEW GUINEA	30,154	30,154	
RWANDA	305,500	305,500	
SENEGAL	253,014	253,013	1
SIERRA LEONE	53,380	53,380	
SUDAN	168,750	91,370	77,380
SWAZILAND	57,000	54,200	2,800
SYRIA	22,600	22,500	100
TANZANIA	49,500	43,914	5,586
TOGO	36,300	36,300	
TUNISIA	20,000	20,000	
UGANDA	36,066	36,066	
ZAIRE	257,700	257,700	
ZAMBIA	50,500	34,900	15,600
TOTAL Education Account	3,543,322	3,199,609	343,713
TOTAL Staff Housing	400,000	279,007	120,993
TOTAL	3,943,322	3,478,616	464,706

OTHER SPECIAL PROGRAMMES 1993

as at 31/12/93 — Schedule 5

In United States dollars

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
Afghan Repatriation Programme				
AFGHANISTAN				
Repatriation Assistance		8,400,702		
	8,691,817	8,400,702		291,115
IRAN				
Repatriation Assistance		12,915,277		
	16,566,582	12,915,277		3,651,305
OVERALL ALLOCATION (VARIOUS)				
Repatriation Assistance		2,858,842		
	4,273,604	2,858,842		1,414,762
PAKISTAN				
Repatriation Assistance		6,350,467		
	8,104,360	6,350,466		1,753,893
PROGRAMME TOTAL	37,636,363	30,525,288		7,111,075
Kampuchean Returnees				
CAMBODIA				
Repatriation Assistance		26,167,090		
	27,567,060	26,167,090		1,399,970
OVERALL ALLOCATION (VARIOUS)				
Repatriation Assistance		2,824,547		
	2,824,547	2,824,547		
THAILAND				
Repatriation Assistance		2,411,644		
	2,411,644	2,411,644		
PROGRAMME TOTAL	32,803,251	31,403,280		1,399,970

OTHER SPECIAL PROGRAMMES 1993

as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
Mozambican Returnees				
MALAWI				
Repatriation Assistance		1,263,669		
	1,300,000	1,263,669		36,331
MOZAMBIQUE				
Repatriation Assistance		25,209,121		
	34,740,433	25,209,121		9,531,312
OVERALL ALLOCATION (VARIOUS)				
Repatriation Assistance		9,930,172		
	11,214,653	9,930,172		1,284,481
SOUTH AFRICA				
Repatriation Assistance		242,406		
	242,750	242,406		344
SWAZILAND				
Repatriation Assistance		779,650		
	800,000	779,650		20,350
TANZANIA				
Repatriation Assistance		50,000		
	100,000	50,000		50,000
ZAMBIA				
Repatriation Assistance		239,130		
	330,000	239,130		90,870
ZIMBABWE				
Repatriation Assistance		1,556,486		
	3,600,000	1,556,486		2,043,514
PROGRAMME TOTAL	52,327,836	39,270,634		13,057,202

OTHER SPECIAL PROGRAMMES 1993

as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
Emergency Op. in the Horn of Africa				
DJIBOUTI				
Repatriation Assistance		1,003,280		
	1,237,718	1,003,280		234,438
ETHIOPIA				
Repatriation Assistance		16,723,431		
	28,032,273	16,723,431		11,308,842
KENYA				
Care and Maintenance		12,833,333	692,185	
Repatriation Assistance		2,896,676		
	20,297,333	15,730,009	692,185	3,875,139
OVERALL ALLOCATION (VARIOUS)				
Repatriation Assistance		4,707,294		
	4,747,740	4,707,294		40,446
SOMALIA				
Repatriation Assistance		8,499,399		
	13,245,844	8,499,399		4,746,445
SUDAN				
Repatriation Assistance		3,193,833		
	5,021,883	3,193,833		1,828,050
YEMEN				
	711,374			711,374
PROGRAMME TOTAL	73,294,165	49,857,246	692,185	22,744,734
Cyprus Operation				
CYPRUS				
Care and Maintenance		9,422,589		
Programme Support & Administration		504,481		
	13,013,301	9,927,070		3,086,231
PROGRAMME TOTAL	13,013,301	9,927,070		3,086,231

OTHER SPECIAL PROGRAMMES 1993

as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
C.P.A. for Indo-Chinese Refugees				
CHINA				
Repatriation Assistance		123,000		
	227,817	123,000		104,817
HONG KONG				
Care and Maintenance		11,668,501		
Repatriation Assistance		1,493,816		
	17,796,049	13,162,317		4,633,732
INDONESIA				
Care and Maintenance		2,149,042		
Repatriation Assistance		437,830		
	3,209,055	2,586,872		622,183
JAPAN				
Care and Maintenance		709,919		
	709,919	709,919		
LAOS				
Care and Maintenance		3,229,602		
	5,170,982	3,229,602		1,941,380
MALAYSIA				
Care and Maintenance		2,163,536		
Repatriation Assistance		190,976		
	4,527,512	2,354,512		2,173,000
OVERALL ALLOCATION (VARIOUS)				
Care and Maintenance		4,341,674		
Repatriation Assistance		6,713,621		
	14,824,438	11,055,295		3,769,143
PHILIPPINES				
Care and Maintenance		1,355,853		
Resettlement Assistance		1,945,000		
Repatriation Assistance		183,128		
	4,820,233	3,483,981		1,336,252

OTHER SPECIAL PROGRAMMES 1993

as at 31/12/93
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Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
SINGAPORE				
	100,000			100,000
THAILAND				
Care and Maintenance		2,904,128		
Repatriation Assistance		858,000		
	5,012,410	3,762,128		1,250,282
VIET NAM				
Care and Maintenance		1,299,100		
Local Settlement		11,801,414		
Repatriation Assistance		1,669,272		
	17,283,393	14,769,786		2,513,607
PROGRAMME TOTAL	73,681,808	55,237,412		18,444,396

SPECIAL PROGRAMMES 1993
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Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
Humanitarian Asst. to ex-Yugoslavia				
CZECH REPUBLIC				
Care and Maintenance		74,457		
	75,940	74,457		1,483
FORMER YUGOSLAVIA				
Emergency Relief Assistance			113,070,243	
Care and Maintenance		266,137,393	46,686,751	
Local Settlement			106,636,959	
Resettlement Assistance		233,877		
	611,726,385	266,371,270	266,393,953	78,961,162
HUNGARY				
Care and Maintenance		4,000,000		
	4,099,956	4,000,000		99,956
ITALY				
Care and Maintenance		1,478,056		
	1,800,000	1,478,056		321,944
OVERALL ALLOCATION (VARIOUS)				
Care and Maintenance		11,455,879		
	11,999,315	11,455,879		543,436
POLAND				
Care and Maintenance		321,403		
	388,505	321,403		67,102
TURKEY				
Emergency Relief Assistance		899,600		
	930,000	899,600		30,400
PROGRAMME TOTAL	631,020,101	284,600,665	266,393,953	80,025,483

SPECIAL PROGRAMMES 1993
as at 31/12/93
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Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
Plan of Action for the Middle East				
IRAN				
	10,848,374			10,848,374
IRAQ				
	538,079			538,079
MIDDLE EAST				
Emergency Relief Assistance		2,495,542		
	3,214,681	2,495,542		719,139
TURKEY				
Repatriation Assistance		1,591,000		
	1,591,000	1,591,000		
PROGRAMME TOTAL	16,192,134	4,086,542		12,105,592
Angolan Repatriation Operation				
ANGOLA				
Repatriation Assistance		4,193,202		
	6,240,984	4,193,202		2,047,782
OVERALL ALLOCATION (VARIOUS)				
Repatriation Assistance		405,022		
	405,022	405,022		
PROGRAMME TOTAL	6,646,006	4,598,224		2,047,782

SPECIAL PROGRAMMES 1993
as at 31/12/93
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Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
Burundi Emergency Operation				
BURUNDI				
	4,262,231			4,262,231
OVERALL ALLOCATION (VARIOUS)				
Emergency Relief Assistance		5,650,000		
	11,884,801	5,650,000		6,234,801
RWANDA				
Emergency Relief Assistance		2,000,000	111,597	
	2,285,990	2,000,000	111,597	174,393
TANZANIA				
Emergency Relief Assistance		1,500,000		
	1,521,388	1,500,000		21,388
ZAIRE				
	132,021			132,021
PROGRAMME TOTAL	20,086,431	9,150,000	111,597	10,824,834
Repatriation to Liberia				
LIBERIA				
	570,474			570,474
PROGRAMME TOTAL	570,474			570,474

SPECIAL PROGRAMMES 1993
as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
Other Trust Funds				
ALGERIA				
Care and Maintenance		122,639	1,327,642	
	9,402,321	122,639	1,327,642	7,952,040
ARMENIA				
Emergency Relief Assistance		6,315,686		
Care and Maintenance			548,870	
	7,166,357	6,315,686	548,870	301,801
AUSTRALIA				
Local Settlement		328,711		
	490,387	328,711		161,676
AZERBAIJAN				
Emergency Relief Assistance		6,979,332		
Care and Maintenance			466,768	
	8,974,140	6,979,332	466,768	1,528,040
BANGLADESH				
Care and Maintenance		1,000,000	1,820,339	
	9,887,578	1,000,000	1,820,339	7,067,239
BELGIUM				
Local Settlement		174,561		
	237,153	174,561		62,592
BELIZE				
Local Settlement		1,514,571		
	1,675,980	1,514,571		161,409
BENIN PEOPLES' REPUBLIC				
Emergency Relief Assistance		2,957,074		
Care and Maintenance			496,386	
	3,475,815	2,957,074	496,386	22,355

SPECIAL PROGRAMMES 1993
as at 31/12/93
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Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
BURKINA FASO				
Care and Maintenance		258,970		
	258,970	258,970		
BURUNDI				
	9,591			9,591
CAMBODIA				
Repatriation Assistance		47,761		
	47,761	47,761		
CENTRAL AFRICAN REPUBLIC				
Care and Maintenance		189,413		
	189,413	189,413		
CENTRAL ASIAN REPUBLICS				
Emergency Relief Assistance		10,217,436		
Care and Maintenance			828,402	
	12,284,750	10,217,436	828,402	1,238,912
CHILE				
Repatriation Assistance		13,908		
	22,124	13,908		8,216
CHINA				
Emergency Relief Assistance		300,000		
	300,000	300,000		
COMM.IND.STATES				
	339,078			339,078
COSTA RICA				
Local Settlement		1,523,246		
	2,216,908	1,523,246		693,662
COTE D'IVOIRE				
Care and Maintenance		250,000		
	250,000	250,000		

SPECIAL PROGRAMMES 1993
as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
DJIBOUTI				
Care and Maintenance		345,250		
	349,933	345,250		4,683
EGYPT				
Local Settlement		15,000		
	15,000	15,000		
EL SALVADOR				
Local Settlement		2,191,726		
	2,605,503	2,191,726		413,777
ETHIOPIA				
Care and Maintenance			411,673	
	411,673		411,673	
FRENCH GUIANA				
Repatriation Assistance		22,038		
	172,795	22,038		150,757
GEORGIA				
Emergency Relief Assistance		3,531,344		
	4,664,050	3,531,344		1,132,706
GERMANY				
Local Settlement		324,602		
	324,602	324,602		
GHANA				
Emergency Relief Assistance		2,855,011		
Care and Maintenance			492,771	
	3,438,596	2,855,011	492,771	90,814
GUATEMALA				
Local Settlement		1,723,021		
Repatriation Assistance		2,882,217		
	7,265,843	4,605,238		2,660,605

SPECIAL PROGRAMMES 1993
as at 31/12/93
In United States dollars

Schedule : 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
GUINEA				
Care and Maintenance		145,000		
	145,000	145,000		
HAITI				
	34,733			34,733
HONDURAS				
Local Settlement		155,700		
	175,883	155,700		20,183
IRAN				
Care and Maintenance			40,719	
	40,719		40,719	
IRAQ				
Repatriation Assistance		511,955		
	511,955	511,955		
JAPAN				
Local Settlement		209,767		
	209,767	209,767		
KENYA				
Care and Maintenance		619,456	2,353,692	
	3,750,236	619,456	2,353,692	777,088
LEBANON				
Local Settlement		600,000		
	600,000	600,000		
LIBERIA				
Emergency Relief Assistance		2,000,000		
Care and Maintenance			702,235	
	7,809,046	2,000,000	702,235	5,106,811

SPECIAL PROGRAMMES 1993
as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
MALAWI				
Care and Maintenance		1,020,101	815,292	
	4,428,977	1,020,101	815,292	2,593,584
MALAYSIA				
Care and Maintenance		248,040		
	420,000	248,040		171,960
MAURITANIA				
Care and Maintenance		274,042	2,244,588	
	2,518,630	274,042	2,244,588	
MEXICO				
Care and Maintenance		1,656,105		
Local Settlement		972,964		
Repatriation Assistance		1,590,965		
	6,061,868	4,220,034		1,841,834
MOROCCO				
Repatriation Assistance		140,756		
	140,756	140,756		
MOZAMBIQUE				
Repatriation Assistance			455,844	
	455,844		455,844	
MYANMAR				
Repatriation Assistance		140,000		
	500,000	140,000		360,000
NAMIBIA				
	30,000			30,000
NEPAL				
	200,000			200,000

SPECIAL PROGRAMMES 1993
as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
NICARAGUA				
Local Settlement		282,194		
	1,012,464	282,194		730,270
OVERALL ALLOCATION (VARIOUS)				
Emergency Relief Assistance		1,769,157		
Care and Maintenance		2,801,908		
Local Settlement		4,593,600		
Repatriation Assistance		575,104		
Programme Support & Administration		6,241,333		
	33,117,281	15,981,102		17,136,179
PAKISTAN				
Care and Maintenance		321,700	79,615	
	436,871	321,700	79,615	35,556
PERU				
	3,190			3,190
PHILIPPINES				
Care and Maintenance		99,500		
	110,310	99,500		10,810
RUSSIAN FEDERATION				
	298,508			298,508
RWANDA				
Emergency Relief Assistance		473,562		
Local Settlement		499,812		
	977,885	973,374		4,511
SENEGAL				
Care and Maintenance			247,555	
	247,555		247,555	
SOMALIA				
Emergency Relief Assistance			18,895,706	
	18,895,706		18,895,706	

SPECIAL PROGRAMMES 1993
as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
SOUTH AFRICA				
Repatriation Assistance		1,173,050		
	1,893,050	1,173,050		720,000
SPAIN				
Programme Support & Administration		275,185		
	332,969	275,185		57,784
SRI LANKA				
Repatriation Assistance		4,713,846		
	7,109,521	4,713,846		2,395,675
SUDAN				
Care and Maintenance		71,560	920,813	
Local Settlement		1,694,932		
	3,749,233	1,766,492	920,813	1,061,928
SURINAME				
Repatriation Assistance		604,695		
	800,444	604,695		195,750
SWAZILAND				
Care and Maintenance			101,909	
	101,909		101,909	
THAILAND				
Care and Maintenance			2,919,169	
	2,919,169		2,919,169	
TURKEY				
	2,653,876			2,653,876
UGANDA				
Care and Maintenance		41,440		
Local Settlement		656,748		
	933,482	698,188		235,294

SPECIAL PROGRAMMES 1993
as at 31/12/93
In United States dollars

Schedule 5

Fund by Country	Total Funds	Expenditure Cash	Expenditure Kind	Unobligated Balance
UNITED STATES OF AMERICA				
Local Settlement		56,908		
	231,018	56,908		174,110
WESTERN SAHARA				
Repatriation Assistance		27,949		
	27,949	27,949		
YEMEN				
Care and Maintenance			41,382	
	41,382		41,382	
ZAIRE				
	51,522			51,522
ZAMBIA				
Care and Maintenance			307,105	
	307,105		307,105	
ZIMBABWE				
Care and Maintenance		737,110	567,678	
	1,635,502	737,110	567,678	330,713
PROGRAMME TOTAL	182,397,636	84,079,661	37,086,153	61,231,822
GRAND TOTAL	1,139,669,506	602,736,022	304,283,888	232,649,596

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/93
in United States Dollars

Schedule 6

Fund by Country	Unliquidated Obligations 1 January	Payments during 1993	Cancellations during 1993	Unliquidated Obligations
Annual Programme				
AFGHANISTAN	4,802		4,802	
ALGERIA	1,762,225	671,158	905,882	185,185
ANGOLA	47,995	8,437	39,558	
ARGENTINA	83,419	22,259	61,160	
AUSTRALIA	53,856	34,567	19,289	
AUSTRIA	30,027	18,495	11,532	
BANGLADESH	25,603	7,202	18,401	
BELGIUM	36,366	26,138	10,228	
BELIZE	42,206	16,909	25,297	
BOTSWANA	109,215	22,844	86,371	
BRAZIL	2,290	1,208	1,082	
BURKINA FASO	1,782	1,040	742	
BURUNDI	520,069	392,077	127,992	
CAMEROON	117,204	99,984	17,220	
CANADA	35,563	17,972	17,591	
CENTRAL AFRICAN REPUBLIC	277,274	195,618	81,656	
CHAD	336,779	288,198	48,581	
CHILE	13,479	7,761	5,718	
CHINA	833,913	785,823	48,090	
COLOMBIA	2,858		2,858	
COMM.IND.STATES	47,046	42,609	4,437	
CONGO	88,745	76,580	12,165	
COSTA RICA	328,678	185,877	142,801	
COTE D'IVOIRE	1,293,508	213,347	1,080,161	
CUBA	7,041	306	6,735	
CZECH REPUBLIC	72,214	57,552	14,662	
DJIBOUTI	257,937	173,089	84,848	
ECUADOR	17,755	13,017	4,738	
EGYPT	91,323	2,681	88,642	
EL SALVADOR	13,344	583	12,761	
ETHIOPIA	14,856,908	6,692,922	8,047,679	116,307
FORMER YUGOSLAVIA	311,314	59,612	251,702	
FRANCE	161,014	83,959	77,055	
GABON	41,326	12,786	21,554	6,986
GERMANY	163,391	143,394	19,997	
GHANA	217,370	151,359	66,011	
GREECE	70,540	59,988	5,070	5,482
GUATEMALA	17,760		17,760	
GUINEA	2,101,184	1,613,843	487,341	
GUINEA BISSAU	168,989	15,499	153,490	
HAITI	29,580	1,364	28,216	
HONDURAS	14,307	2,459	11,848	
HONG KONG	186,244	64,178	122,066	
HUNGARY	19,688	13,345	6,343	
INDIA	394,393	234,117	160,276	
INDONESIA	24,471	1,036	23,435	
IRAN	4,612,012	3,184,443	1,427,569	
IRAQ	64,279	7,195	57,084	
IRELAND	2,846		2,846	
ITALY	45,141	26,397	18,744	
Joint UN Activities	267,286	153,002	114,284	
JAPAN	340,468	226,409	114,059	
KENYA	3,924,889	2,763,926	592,311	568,652
LAOS	4,450	827	3,623	
LATIN AMERICA, N. WESTERN	266,724	181,731	84,993	
LATIN AMERICA, NORTHERN	155,616	49,675	105,941	
LATIN AMERICA, SOUTHERN	18,382	18,382		
LEBANON	21,826	3,840	17,986	
LESOTHO	14,989	8,201	6,788	
LIBERIA	680,861	249,374	431,487	
LIBYA	63,924	22,389	41,535	

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/93
in United States Dollars

Schedule 6

Fund by Country	Unliquidated Obligations 1 January	Payments during 1993	Cancellations during 1993	Unliquidated Obligations
MALAWI	4,765,135	4,622,248	142,887	
MALAYSIA	259,560	163,944	90,640	4,976
MALI	125,549	103,549	22,000	
MALTA	12,500	12,500		
MAURITANIA	693,239	445,120	248,119	
MEXICO	620,708	63,960	556,748	
MIDDLE EAST	218,028	41,353	176,675	
MOROCCO	1,643	1,600	43	
MOZAMBIQUE	3,529,419	1,026,002	2,503,417	
NAMIBIA	79,410	44,514	34,896	
NEPAL	244,379	136,075	108,304	
NETHERLANDS	2,100		2,100	
NICARAGUA	65,203	44,929	20,274	
NIGER	62,594	55,262	7,332	
NIGERIA	34,965	22,186	12,779	
OTHER COUNTRIES IN ASIA	120,617	101,047	19,570	
OTHER COUNTRIES IN EUROPE	272,349	169,572	102,777	
OVERALL ALLOCATION (VARIOUS)	3,816,422	2,413,883	1,402,539	
PAKISTAN	1,940,193	921,665	1,018,528	
PANAMA	3,882	28	3,854	
PAPUA NEW GUINEA	419,828	176,643	145,441	97,744
PERU	675		675	
PHILIPPINES	37,686	7,783	29,903	
POLAND	13,356		13,356	
PORTUGAL	89,465	62,412	27,053	
ROMANIA	75,336	34,188	41,148	
RWANDA	174,495	162,434	12,061	
SENEGAL	228,865	105,328	123,537	
SIERRA LEONE	611,511	387,847	223,664	
SINGAPORE	29,519	9,506	20,013	
SOMALIA	615,297	1,630	613,667	
SPAIN	24,017	8,695	15,322	
SRI LANKA	7,256	2,280	4,976	
SUDAN	3,548,815	1,897,481	1,651,334	
SWAZILAND	322,045	236,838	85,207	
SWEDEN	54,520	29,126	25,394	
SWITZERLAND	9,816	695	9,121	
SYRIA	86,299		86,299	
TANZANIA	468,160	252,236	215,924	
THAILAND	812,779	307,483	505,296	
TOGO	12,176	3,554	8,621	
TURKEY	110,177	14,370	95,807	
UGANDA	1,995,434	1,274,977	715,133	5,324
UNITED ARAB EMIRATES	18,463	14,630	3,833	
UNITED KINGDOM	26,653	613	26,040	
UNITED STATES OF AMERICA	109,387	55,271	54,116	
URUGUAY	5,000	5,000		
VENEZUELA	26,956	2,391	24,565	
VIET NAM	145,943	64,679	81,264	
WEST AFRICA	156,632	65,051	91,581	
YEMEN	441,139	273,274	167,865	
ZAIRE	1,970,252	776,145	1,171,107	23,000
ZAMBIA	993,634	560,185	433,449	
ZIMBABWE	1,794,177	948,659	845,518	
TOTAL Annual Programme	68,120,345	37,559,824	29,546,865	1,013,656

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/93
in United States Dollars

Schedule 6

Fund by Country	Unliquidated Obligations 1 January	Payments during 1993	Cancellations during 1993	Unliquidated Obligations
Emergency Fund				
BURKINA FASO	145,293	110,783	34,510	
CENTRAL AFRICAN REPUBLIC	55,598	713	54,885	
COMM.IND.STATES	1,268,828	1,195,794	68,872	4,162
CONGO	168,946	158,732	10,214	
DOMINICAN REPUBLIC	194,078	104,785	89,293	
ETHIOPIA	600,000	467,299	132,701	
HAITI	61,257	41,412	19,845	
KENYA	1,494,722	1,216,130	278,592	
LIBERIA	957,266	848,600		108,666
NEPAL	994,448	660,932	333,516	
OVERALL ALLOCATION (VARIOUS)	338,618	238,618	100,000	
SUDAN	362,377		362,377	
TURKEY	232,003	142,520	89,483	
UGANDA	483,079	129,798	353,281	
YEMEN	3,793,800	1,096,444	2,592,000	105,356
ZIMBABWE	1,545,500	1,390,484		155,016
TOTAL Emergency Fund	12,695,813	7,803,044	4,519,569	373,200
Education Account				
ALGERIA	23,465	13,013	10,452	
ARGENTINA	2,293		2,293	
BANGLADESH	23,170	14,683		8,487
BENIN PEOPLES' REPUBLIC	13,183	8,034	5,149	
BURKINA FASO	14,835	10,098	4,737	
BURUNDI	64,999	64,999		
CAMEROON	40,975	39,725		1,250
CENTRAL AFRICAN REPUBLIC	66,600	16,364	50,236	
COLOMBIA	58		58	
CONGO	167,667	119,717	34,500	13,450
COSTA RICA	2,879		2,879	
DOMINICAN REPUBLIC	3,232	1,616	1,616	
EGYPT	85,906	56,557	29,349	
ETHIOPIA	118,626	35,200	83,426	
GABON	34,690	11,981	3,090	19,619
GHANA	34,611	20,846		13,765
GUINEA	2,038	1,685	353	
INDIA	12,964	4,338	8,626	
LATIN AMERICA, N. WESTERN	8,186	4,560	3,626	
LESOTHO	40,923	23,516	17,407	
MALI	39,340	33,889		5,451
MEXICO	1		1	
MIDDLE EAST	39,750	33,750	6,000	
MOROCCO	58,953	37,459	21,494	
NIGER	15,312	6,800		8,512
NIGERIA	9,784	7,206	2,578	
OVERALL ALLOCATION (VARIOUS)	74,174	28,556	45,618	
PAKISTAN	35,768	21,024	14,744	
PAPUA NEW GUINEA	6		6	
RWANDA	113,683	109,922	3,761	
SENEGAL	54,533	54,533		
SIERRA LEONE	154,200	129,452	24,748	
SUDAN	75,144	67,115	8,029	
SWAZILAND	21,798	10,426	11,372	
TANZANIA	19,813	16,035	3,778	
TOGO	20,402	12,057		8,345
TUNISIA	20,000	15,151	4,849	
UGANDA	31,625	26,348	5,277	
ZAIRE	255,620	179,029		76,591
ZAMBIA	26,066	8,014	18,052	
TOTAL Education Account	1,827,272	1,243,698	428,104	155,470

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/93
in United States Dollars

Schedule -6

Fund by Country	Unliquidated Obligations 1 January	Payments during 1993	Cancellations during 1993	Unliquidated Obligations
Afghan Repatriation Programme				
AFGHANISTAN	7,151,454	4,890,992	2,250,187	10,275
IRAN	2,989,364	2,601,680	387,684	
OVERALL ALLOCATION (VARIOUS)	109,563	35,287	74,276	
PAKISTAN	1,411,775	1,106,879	304,896	
TOTAL Afghan Repatriation	11,662,156	8,634,838	3,017,043	10,275
Kampuchean Returnees				
CAMBODIA	5,057,443	3,271,324	1,786,119	
OVERALL ALLOCATION (VARIOUS)	57,341	51,278	6,063	
THAILAND	657,734	280,037	377,697	
TOTAL Kampuchean Returnees	5,772,518	3,602,639	2,169,879	
Mozambican Returnees				
MOZAMBIQUE	3,566,876	3,067,429	499,447	
OVERALL ALLOCATION (VARIOUS)	6,557	4,496	2,061	
TOTAL Mozambican Returnees	3,573,433	3,071,925	501,508	
Emergency Op. in the Horn of Africa				
ETHIOPIA	9,235,988	2,628,738	6,257,465	349,785
KENYA	6,878,082	6,712,131	165,951	
OVERALL ALLOCATION (VARIOUS)	959,899	407,395	552,504	
SOMALIA	2,079,042	150,680	1,928,362	
SUDAN	1,178,434	6	1,178,428	
TOTAL Emerg. Horn Africa	20,331,445	9,898,950	10,082,710	349,785
Cyprus Operation				
CYPRUS	4,225,369	2,672,992	1,482,377	70,000
TOTAL Cyprus Operation	4,225,369	2,672,992	1,482,377	70,000

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/93
in United States Dollars

Schedule 6

Fund by Country	Unliquidated Obligations 1 January	Payments during 1993	Cancellations during 1993	Unliquidated Obligations
C.P.A. for Indo-Chinese Refugees				
CHINA	128,695	121,150	7,545	
HONG KONG	1,356,215	603,579	752,636	
INDONESIA	266,687	56,451	210,236	
JAPAN	442,080	433,635	8,445	
LAOS	1,089,861	403,879	408,962	277,020
MALAYSIA	118,959	28,919	90,040	
OVERALL ALLOCATION (VARIOUS)	1,091,862	155,449	936,413	
PHILIPPINES	484,981	149,228	335,753	
THAILAND	603,339	316,945	286,394	
VIET NAM	3,088,104	2,719,726	368,378	
TOTAL C.P.A. Indo-Chinese	8,670,783	4,988,961	3,404,802	277,020
Humanitarian Asst. to ex-Yugoslavia				
FORMER YUGOSLAVIA	170,701,549	94,900,394	39,448,320	36,352,835
HUNGARY	291,678		291,678	
OVERALL ALLOCATION (VARIOUS)	1,274,572	677,167	597,405	
TOTAL Asst. ex-Yugoslavia	172,267,799	95,577,561	40,337,403	36,352,835
Plan of Action for the Middle East				
IRAN	3,810,532	599,142	2,068,270	1,143,120
IRAQ	12,235,446	866,157	6,247,338	5,121,951
JORDAN	171,569	3,870	167,699	
KUWAIT	312,364		312,364	
MIDDLE EAST	6,652,621	1,056,588	1,422,995	4,173,038
SAUDIA ARABIA	110,423		110,423	
SYRIA	309,860	86,480	223,380	
TURKEY	3,410,411	91,248	1,053,492	2,265,671
TOTAL Plan of Action MEA	27,013,226	2,703,485	11,605,961	12,703,780
Angolan Repatriation Operation				
ANGOLA	5,008,264	3,079,655	1,468,155	460,454
ZAIRE	2,310,268	188,240	1,900,000	222,028
ZAMBIA	789,340	28	789,312	
TOTAL Angola Repatriation	8,107,872	3,267,923	4,157,467	682,482
Other Trust Funds				
ALBANIA	24,448	20,727	3,721	
ALGERIA	4,707,297	216,585	2,940,687	1,550,025
ANGOLA	41,290	3,457	37,833	
AUSTRALIA	13,636		13,636	
BANGLADESH	3,045,947	1,419,588	1,626,359	
BELGIUM	31,243	14,588	16,655	
BELIZE	276,297	199,946	76,351	

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/93
in United States Dollars

Schedule : 6

Fund by Country	Unliquidated Obligations 1 January	Payments during 1993	Cancellations during 1993	Unliquidated Obligations
BURUNDI	35,313	29,092	6,221	
CAMBODIA	291,513	289,841	1,672	
CAMEROON	6,991	758	6,233	
CHILE	41,168	18,496	22,672	
CHINA	10,563		10,563	
COMM.IND.STATES	1,000,000	803,110	196,890	
COSTA RICA	589,449	385,442	204,007	
COTE D'IVOIRE	491,840	185,560	16,705	289,575
DJIBOUTI	228,514	99,440		129,074
DOMINICAN REPUBLIC	4,305	188	4,117	
EGYPT	7,614	562	7,052	
EL SALVADOR	501,412	365,237	136,175	
ETHIOPIA	11,758,263	2,111,457	2,891,604	6,755,202
FRENCH GUIANA	2,790	1,936	854	
GERMANY	695,105	695,105		
GUATEMALA	449,806	268,995	180,811	
GUINEA	299,861	3,985	6,300	289,576
HONDURAS	2,321		2,321	
HUNGARY	18,879	4,838	14,041	
INDIA	19,609	51	19,558	
INDONESIA	17,434	527	16,907	
IRAN	1,648,022	951,546		696,476
KENYA	5,916,787	1,802,068	130,958	3,983,761
LAOS	14,724		14,724	
MALAWI	4,837,766	1,508,184	2,750,431	579,151
MALAYSIA	8,700	28	8,672	
MAURITANIA	151,998	8,277	50,275	93,446
MEXICO	176,843	33,881	142,962	
MIDDLE EAST	17,696	4,717	12,979	
MOROCCO	20,351	14,851	5,500	
NEPAL	5,041	1,044	3,997	
NICARAGUA	1,202,303	1,166,550	35,753	
NIGERIA	19,867		19,867	
OTHER COUNTRIES IN EUROPE	32,434	6,908	25,526	
OVERALL ALLOCATION (VARIOUS)	1,152,675	245,236	898,013	9,426
PAKISTAN	1,110,803	738,942	23,561	348,300
PERU	44,250	29,871		14,379
PHILIPPINES	16,017	9,273	6,744	
RWANDA	11,008	8,360	2,648	
SENEGAL	10,181	4,114	6,067	
SOUTH AFRICA	349,444	39,800	85,696	223,948
SPAIN	46,890	45,976	914	
SRI LANKA	754,196	190,347	563,849	
SUDAN	3,910,648	2,127,330	1,412,423	370,895
SURINAME	198,160	38,408	159,752	
TANZANIA	2,223		2,223	
THAILAND	8,759,024	7,453,737	1,305,287	
TURKEY	538,003	411,079	126,924	
UGANDA	302,287	180,112	75,545	46,630
VENEZUELA	9,286	220	9,066	
YEMEN	374,682	374,076	606	
ZAIRE	192,964	2,675	190,289	
ZAMBIA	50,713	10,431	40,282	
ZIMBABWE	1,070,875	325,525	24,673	720,677
TOTAL Other Trust Funds	57,569,769	24,873,077	16,596,151	16,100,541
GRAND TOTAL	401,837,800	205,898,917	127,849,839	68,089,044

LOANS MADE TO OR ON BEHALF OF REFUGEES

Schedule 7

(In United States Dollars)

	For the Year 1993	Cumulative to 31 December 1993	
Total loans made	--	16,362,777	
Adjustments			
Unused funds refunded by Implementing Agencies	--	(817,068)	
Transferred to the Refugee Committee established with Austrian Ministry of Interior	--	(4,105,721)	
Exchange differences	(190,867)	5,809,145	17,249,133
Liquidations			
Repayments	(159,817)	(13,261,433)	
Write-offs/conversion into grants	--	(803,765)	
Agencies collection fees and charges	(19,537)	(509,137)	(14,574,335)
Total loans outstanding at 31.12.93			2,674,798
Of which refundable upon receipt to: - Implementing Agencies for collection fees			(381,147)
Total loans refundable to UNHCR at 31.12.93			2,293,651 a/

a/ Breakdown by source of funds:

- Major aid programmes	2,293,120
- Trust funds	531
	2,293,651

INVESTMENT OF FUNDS as at 31 DECEMBER 1993

Schedule 8

(In United States Dollars)

Banks	Period	Rate % p.a.	Maturity	Amount	Accrued Interest
NOTICE DEPOSIT ACCOUNTS					
ABN AMRO Bank, The Hague					
NLG 72,800,000.--	1 day	5-1/2		37,916,667	
Deutsche Bank, Bonn					
DEM 6,350,000.--	1 day	5-1/2		3,713,450	
Lloyds Bank, London					
GBP 6,400,000.--	2 days	4-3/4		9,552,239	
Generale de Banque, Brussels					
XEU 28,450,000.--	2 days	6-3/16		32,329,545	
				83,511,901	
Skandinaviska Enskilda Bk., London	99 days	3-7/32	05.01.94	5,000,000	42,023
Bank Of Tokyo, London	21 days	3-1/4	05.01.94	10,000,000	14,444
Citicorp Banking Corp., St Helier	5 days	2-7/8	05.01.94	12,000,000	
Société de Banque Suisse, Geneva					
CHF 2,500,000	7 days	4	06.01.94	1,677,852	186
Skandinaviska Enskilda Bk., London	99 days	3-1/4	07.01.94	5,000,000	41,528
Den Norske Bank, Luxembourg	101 days	3-1/4	10.01.94	5,000,000	41,076
Chemical Bank, London	97 days	3-1/4	12.01.94	5,000,000	38,368
Svenska Handelsbanken, Stockholm					
SEK 15,000,000.--	14 days	7.40	12.01.94	1,775,148	730
Sakura Bank, London	98 days	3-5/16	14.01.94	3,000,000	23,187
Banca Nazionale del Lavoro, London	71 days	3.40	18.01.94	5,000,000	25,028
Christiania bank, Oslo					
NOK 10,000,000.--	34 days	5-1/2	18.01.94	1,344,086	3,241
Tokai Bank, London	71 days	3-15/32	20.01.94	5,000,000	24,570
Canadian Imperial Bank, London					
CAD 11,000,000.--	31 days	3-15/16	20.01.94	8,333,333	10,026
Canadian Imperial Bank, Ottawa					
CAD 3,500,000.--	34 days	3.85	20.01.94	2,651,515	3,915
Banque Scandinave en Suisse, Geneva					
DKK 25,000,000.--	31 days	7-3/4	20.01.94	3,681,885	8,719
Christiania Bank, Oslo	63 days	3-1/2	21.01.94	5,000,000	20,417
Den Danske Bank, Copenhagen	31 days	3-1/4	24.01.94	10,000,000	6,319
Christiania Bank, Oslo	67 days	3-1/2	25.01.94	5,000,000	20,417
Christiania Bank, Oslo	69 days	3-1/2	27.01.94	5,000,000	20,417
Den Danske Bank, Copenhagen	31 days	3-1/4	27.01.94	5,000,000	1,806
Canadian Imperial Bank, Ottawa					
CAD 3,700,000.--	30 days	3.60	28.01.94	2,803,030	553
Christiania Bank, Oslo					
NOK 16,000,000.--	31 days	6.30	28.01.94	2,150,538	1,114
Tokai Bank, London	70 days	3-13/32	31.01.94	5,000,000	18,450
Banque Scandinave en Suisse, Geneva					
SEK 260,000,000.--	32 days	7-11/16	31.01.94	30,769,231	7,452
Société Générale, London					
GBP 4,500,000.--	41 days	5-5/8	01.02.94	6,716,418	9,316
Nordfinanz Bank, Zurich	71 days	3-3/8	03.02.94	5,000,000	17,344
Nordfinanz Bank, Zurich	75 days	3-3/8	07.02.94	5,000,000	17,344
Bank Austria, Vienna	75 days	3-3/8	09.02.94	5,000,000	16,406
Deutsche Girozentrale, Luxembourg	77 days	3-3/8	11.02.94	5,000,000	16,406
Bank of Tokyo, London	80 days	3-3/8	14.02.94	5,000,000	16,406
ABN AMRO Bank, Amsterdam	62 days	3-3/16	15.02.94	5,000,000	7,083
Den Norske Bank, Luxembourg	82 days	3-7/16	16.02.94	5,000,000	16,710
Banque Worms, Paris	78 days	3-3/8	18.02.94	5,000,000	13,594
Banque Scandinave en Suisse, Geneva	82 days	3-3/8	22.02.94	5,000,000	13,594
Bank of Tokyo, London	71 days	3-1/4	24.02.94	5,000,000	7,222
Commonw. Bank of Australia, London	73 days	3-3/16	28.02.94	5,000,000	6,198
Mitsubishi Bank, London	69 days	3-5/32	28.02.94	5,000,000	4,384
Chemical Bank, London	69 days	3-1/8	02.03.94	5,000,000	3,472
Istituto Banc. San Paolo di Torino	82 days	3-1/4	23.03.94	10,000,000	
United Overseas Bank, Geneva	84 days	3-1/4	25.03.94	5,000,000	
Banque Worms, Paris	89 days	3-1/4	30.03.94	5,000,000	
Banque Paribas, Geneva	89 days	3-1/4	30.03.94	5,000,000	
				241,903,036	539,465
SECURITIES					
Kommuninvesti Sverige	720 days	4.21	24.11.95	15,000,000	63,150
				15,000,000	63,150

CASH INVESTMENTS 1989 - 1993

Schedule 9

(In thousands of United States Dollars)

Cash Investments on 31 December	1989	1990	1991	1992	1993
Current accounts	3,752	7,412	15,048	18,630	25,484
Call accounts	12,655	25,258	37,977	50,827	83,512
Deposit accounts, securities	23,988	131,417	229,603	293,023	256,903
	40,395	164,087	282,628	362,480	365,899
Average in hand during year					
In current accounts	10,496	10,250	14,922	31,829	47,937
Invested (Call & time deposit, securities)	37,331	67,950	189,657	264,112	279,160
	47,827	78,200	204,579	295,941	327,097
Interest earned					
On current accounts	572	459	551	1,554	1,228
On invested funds	3,304	5,585	11,764	11,351	11,354
	3,876	6,044	12,315	12,905	12,582
Average rate of interest earned					
On funds in hand and bank	8,10%	7,73%	6,02%	4,36%	3,85%
On invested funds	8,85%	8,22%	6,20%	4,30%	4,07%

Note: The amount of US$ 19,865 thousand shown on Statement 2 under 'Other income' is made up as follows:

Interest earned	US$ 12,582,047
Exchange differences and bank charges	US$ 7,282,838
	US$ 19,864,885

Schedule 10

1. LIQUIDITY POSITION AS AT 31 DECEMBER 1993
(In thousands of United States dollars)

Current assets		1993	1992	Increase/ (Decrease)
Cash in hand and at banks		26,305	18,630	7,675
Cash in transit		806	2,622	(1,816)
Short term investments		340,415	343,849	(3,434)
Accounts receivable		449,966	344,494	105,472
Deferred expenditure		0	272	(272)
	Subtotal	817,492	709,867	107,625
Current liabilities				
Obligations for projects		471,838	401,979	69,859
Letters of credit		280	280	0
Due to UNDP		65	1,122	(1,057)
Advance contributions		313	1,130	(817)
Other payables		6,187	6,073	114
	Subtotal	478,683	410,584	68,099
Excess of current assets	Total	338,809	299,283	39,526

2. SOURCES AND APPLICATION OF FUNDS
(In thousands of United States dollars)

Sources of funds	1993	1992	Increase/ (Decrease)
Balances/Reserves brought forward	299,283	213,302	85,981
Contributions	1,194,798	1,081,837	112,961
Interest, bank charges, Exchange difference	19,865	12,304	7,561
Loan repayment, Miscellaneous income	2,634	1,259	1,375
Cancellation of obligations	127,938	61,169	66,769
Refunds from agencies and adjustments	15,820	12,353	3,467
Adjustments of contributions/ refunds to donors	(18,564)	(11,056)	(7,508)
Write-offs	(63)	0	(63)
Private Sector Fund Raising	4,129	0	4,129
Subtotal	1,645,840	1,371,168	274,672
Application of Funds			
Obligations incurred for operations	1,239,674	1,002,623	237,051
Programme support and administration	63,228	69,262	(6,034)
Private Sector Fund Raising	4,129	0	4,129
Subtotal	1,307,031	1,071,885	235,146
Balances/Reserves carried over Total	338,809	299,283	39,526

1993 CONTRIBUTIONS TO "OTHER TRUST FUNDS"
(Breakdown by Donor/Purpose exceeding US$ 500,000)
as at 31/12/93
in United States Dollars

Appendix

COUNTRY / PURPOSE	CASH	KIND	TOTAL
BELGIUM			
JPOS & Staff	687,190		
Training of Legal Officers	20,076		
Surinamese Returnees	2,331		
Admin Costs, BO Belgium	932		
	710,529		710,529
CANADA			
JPOS & Staff	303,030		
Intergovernmental Consultations	50,000		
PARINAC Conference	56,818		
Guatemalan Returnees	787,402		
Togolese Ref. in Benin & Ghana	195,313		
Emergency Aid in Liberia	378,788		
Som. Women Victims of Violence,Kenya	303,030		
	2,074,381		2,074,381
DENMARK			
JPOS & Staff	896,669		
Intergovernmental Consultations	100,000		
PARINAC Conference	36,496		
CIREFCA Activities	290,000		
Ref.& Displaced Persons in ARM/AZE	483,092		
Displaced Persons in Tajikistan	483,091		
Displaced Pers./Returnees in Georgia	161,031		
Togolese Ref. in Benin & Ghana	452,353		
Emergency Aid in Liberia	298,507		
Mass Info. Programme in Russia	149,254		
Staff for Status Determination,Rus.	149,254		
	3,499,747		3,499,747
FRANCE			
JPOS & Staff	573,913		
Guatemalan Returnees	173,913		
Ref. & Displaced Persons in ARM/AZE	434,783		
Displaced Persons in Tajikistan	347,826		
Displaced Pers./Returnees in Georgia	521,739		
Togolese Ref. in Benin & Ghana	260,870		
Fresh Veg. for Som. Women. & Child.,DJB	4,254		
Food & Medicines, Somali Ref. in Yemen		41,382	
	2,317,298	41,382	2,358,680

1993 CONTRIBUTIONS TO "OTHER TRUST FUNDS"
(Breakdown by Donor/Purpose exceeding US$ 500,000)
as at 31/12/93
in United States Dollars

Appendix

COUNTRY	PURPOSE	CASH	KIND	TOTAL
GERMANY				
	JPOS & Staff	232,258		
	Intergovernmental Consultations	50,000		
	Scholarships for Refugee Students	1,541,601		
	Indemnification Fund	65,848		
	Ref. & Displaced Persons in ARM/AZE	411,765		
	Displaced Persons in Tajikistan	238,095		
	Sri Lankan Returnees	1,028,807		
	Roads & Forestry Project, Malawi	1,087,955		
	Reafforestation, Sudan	643,275		
	Teacher Training & Education, Zim.	306,883		
	Refugee Rural Settlement, Uganda	306,748		
	Energy Supply for Refugee Areas, Ken.	316,748		
	Refugee Settlement, Rhino Camp, Uga.	409,357		
	Medical Supplies, Ethiopia		31,646	
	Airlift for Emergency Relief in Som.		18,895,706	
		6,639,340	18,927,352	25,566,692
ITALY				
	JPOS & Staff	500,000		
	Intergovernmental Consultations	95,238		
	PARINAC Conference	62,305		
		657,543		657,543
JAPAN				
	JPOS & Staff	1,540,681		
	CIREFCA Activities	400,000		
	Guatemalan Returnees	900,000		
	Ref. & Displaced Persons in ARM/AZE	1,600,000		
	Displaced Persons in Tajikistan	1,000,000		
	Displaced Persons/Returnees in Georgia	400,000		
	Togolese Refugees in Benin & Ghana	600,000		
	Sri Lankan Returnees	500,000		
	Emergency Aid in Liberia	500,000		
	Repat. of Myanmar Ref from Bangladesh	3,600,000		
	Refugee Processing Center, Phi.	100,000		
	Emerg. Preparedness Response Measures	500,000		
	Skills Training of Ret. in S. Africa	500,000		
	Coordinator for Environment	750,000		
		12,890,681		12,890,681
LUXEMBOURG				
	Ref. & Displaced Persons in ARM/AZE	153,846		
	Displaced Persons in Tajikistan	89,286		
	Togolese Refugees in Benin & Ghana	89,286		
	Swamp Rice Prod., Liberians in Guinea	153,846		
	Airlift, Mauritania		529,790	
		486,264	529,790	1,016,054

1993 CONTRIBUTIONS TO "OTHER TRUST FUNDS"
(Breakdown by Donor/Purpose exceeding US$ 500,000)
as at 31/12/93
in United States Dollars

Appendix

COUNTRY	PURPOSE	CASH	KIND	TOTAL
NETHERLANDS				
	JPOS & Staff	375,000		
	Intergovernmental Consultations	50,000		
	Ref. & Displaced Persons in ARM/AZE	546,448		
	Displaced Persons in Tajikistan	473,684		
	Displaced Pers./Returnees in Georgia	131,579		
	Emergency Aid in Liberia	1,302,083		
	Surinamese Returnees	304,688		
	Som. Women Victims of Violence,Kenya	434,182		
	Mass Information Programme in Russia	142,188		
		3,759,852		3,759,852
NORWAY				
	JPOS & Staff	252,256		
	Intergovernmental Consultations	50,000		
	PARINAC Conference	147,000		
	CIREFCA Activities	1,027,778		
	Guatemalan Returnees	672,043		
	Ref. & Displaced Persons in ARM/AZE	199,099		
	Refugee Children Coordinator	203,263		
	Rub-Hall Warehouses, Liberia		106,070	
	Secondment Social Service Off., Iran		40,719	
	Secondment Logistics/Field Off., Moz.		80,844	
	Warehouses & Tents for Mozambique		375,000	
		2,551,439	602,633	3,154,072
SWEDEN				
	JPOS & Staff	772,207		
	Intergovernmental Consultations	50,000		
	PARINAC Conference	115,484		
	CIREFCA Activities	2,666,056		
	Guatemalan Returnees	1,105,783		
	Ref. & Displaced Persons in ARM/AZE	3,896,902		
	Displaced Persons in Tajikistan	653,799		
	Displaced Pers./Returnees in Georgia	473,373		
	Sri Lankan Returnees	390,844		
	Coordinator for Reintegration Assist.	193,548		
	Wood for Tajikistan		828,402	
		10,317,996	828,402	11,146,398
SWITZERLAND				
	JPOS & Staff	644		
	Intergovernmental Consultations	50,000		
	PARINAC Conference	50,336		
	CIREFCA Activities	699,301		
	Guatemalan Returnees	510,204		
	Ref. & Displaced Persons in ARM/AZE	662,252		
	Displaced Persons in Tajikistan	347,222		
	Togolese Refugees in Benin & Ghana	662,252		
	Mine Awareness Programme	335 570		
		3,317,781		3,317,781

1993 CONTRIBUTIONS TO "OTHER TRUST FUNDS"
(Breakdown by Donor/Purpose exceeding US$ 500,000)
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in United States Dollars

Appendix

COUNTRY / PURPOSE	CASH	KIND	TOTAL
UNITED KINGDOM			
Intergovernmental Consultations	49,254		
Ref. & Displaced Persons in ARM/AZE	1,165,245		
Displaced Pers./Returnees in Georgia	421,429		
Togolese Refugees in Benin & Ghana	171,429		
Sri Lankan Returnees	373,134		
Emergency Aid in Liberia	149,254		
	2,329,745		2,329,745
UNITED STATES OF AMERICA			
JPOS & Staff	326,131		
Intergovernmental Consultations	50,000		
CIREFCA Activities	500,000		
Guatemalan Returnees	500,000		
Ref. & Displaced Persons in ARM/AZE	4,023,256		
Displaced Persons in Tajikistan	3,778,000		
Displaced Pers./Returnees in Georgia	1,000,000		
Togolese Refugees in Benin & Ghana	2,500,000		
Sri Lankan Returnees	500,000		
Emergency Aid in Liberia	2,500,000		
Som. Women Victims of Violence,Kenya	250,000		
Emergency Preparedness Training	71,600		
	15,998,987		15,998,987
EUROPEAN ECONOMIC COMMUNITY			
CIREFCA Activities	2,997,562		
Guatemalan Returnees	1,689,089		
Ref. & Displaced Persons in ARM/AZE	615,725		
Displaced Persons in Tajikistan	1,136,364		
Displaced Pers./Returnees in Georgia	1,688,325		
Togolese Refugees in Benin & Ghana	580,971		
Emergency Aid in Liberia	1,701,879		
Sahrawi Refugees in Algeria	128,364		
Emerg. Assistance to Malians in BKF	258,970		
Transport Costs for Food, Bangladesh	5,119		
Transport Costs for ICO & GUI	48,375		
Transport of Boat People, Indonesia	3,907		
Food and Transportation for Kenya	86,112		
Touareg Refugees in Mauritania	274,042		
Food for Malawi	36,481		
Local Purchase of Food, Philippines	15,072		
Emerg. Aid to Displaced Persons, RWA	477,273		
Plastic Sheeting for Refs. in Sudan	70,909		
Transport Costs for Food, Tanzania	2,306		
Transport Costs for Food, Uganda	27		
Food for Zambia	957		
Transport Costs for Food, Zaire	8,286		
World Bank Project	176,744		
Food for Armenia/Azerbaidjan		998,796	
Food for Sahrawi Refugees in Algeria		1,327,642	
Food for Bangladesh		1,820,339	
Food for Benin		496,386	
Food for Ethiopia		329,308	
Food for Ghana		492,771	
Food for Kenya		2,307,894	
Food for Liberia		596,165	
Food for Malawi		815,292	
Food for Mauritania		1,714,798	
Food for Senegal		247,555	
Food for Sudan		920,813	
Food for Swaziland		101,909	
Food for Thailand		2,837,874	
Food for Zimbabwe		567,678	
Food for Zambia		307,105	
	12,002,859	15,882,325	27,885,184

1993 CONTRIBUTIONS TO "OTHER TRUST FUNDS"
(Breakdown by Donor/Purpose exceeding US$ 500,000)
as at 31/12/93
in United States Dollars

Appendix

COUNTRY / PURPOSE	CASH	KIND	TOTAL
UN DPT of HUMANITARIAN AFFAIRS			
Displaced Persons in Tajikistan	3,000,000		
	3,000,000		3,000,000
UNDP			
CIREFCA Activities	571,958		
	571,958		571,958
UNOCAL Intern., USA			
Ref. & Displaced Persons in ARM/AZE	500,000		
	500,000		500,000
TOTAL "Other Trust Funds" exceeding US$ 500,000	83,626,400	36,811,884	120,438,284
MISCELLANEOUS DONORS contributions less than US$ 500,000	2,314,045	274,269	2,588,314
TOTAL "OTHER TRUST FUNDS" PER Schedule 1	85,940,445	37,086,153	123,026,598

IV. SUMMARY OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Basis of accounting

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees. These financial statements and schedules conform with the Accounting Standards (General Assembly document A/48/530 of 29 October 1993).

2. The accounts of UNHCR's voluntary funds cover the 1993 calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.

3. Funds at the disposal of the High Commissioner for the purposes falling outside the Annual Programme and Emergency Fund are recorded as trust funds, reserves or special accounts as may be appropriate in accordance with the Financial Rules.

4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

5. The payment of ex gratia payments is governed by financial rule 10.5. A statement of ex gratia payments, if any, is submitted to the Board of Auditors with the annual accounts.

6. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1993 for the 1994 General Programmes) are recorded as income in 1993, even if they concern programmes whose budgetary period extends into 1994, and therefore may be partially obligated in 1993. "Expenditure" represents the sum of the 1993 project disbursements and unliquidated obligations.

Contributions

7. Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year.

Pledges outstanding for a period exceeding five years are not shown in the accounts but are retained in memorandum records. Exceptionally, an amount of $400,000 pledged in 1988 by AGFUND has been retained in the accounts as implementation of the project was delayed until 1993; AGFUND has confirmed that contributions will be paid according to the progress of implementation of the project.

Contributions in kind are recorded at the market value of the goods and services at the time the pledge is made. The related obligation and expenditure are recorded at the time the pledge is made. At delivery, the obligation is liquidated and the receivable is correspondingly reduced.

Translation of currency

8. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and sundry accounts receivable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited, credited to the General Fund.

Fixed assets

9. Non-expendable property purchased with UNHCR's Voluntary Funds and ownership of which remains vested in UNHCR is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. The cost of non-expendable property held at 31 December 1993 was $64,771,939.

Investments

10. Short-term investments of monies not immediately required are made in accordance with financial rule 9.1 and a report on such investments is included in the annual accounts (schedule 8). Income from investments is credited to the General Fund as provided for in financial rule 9.3.